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GENERAL HEADINGS.

CURRENT TOPICS	541	SOCIETIES	553
NEW SCOTTISH JUDGE	544	OBITUARY	553
COLLATERAL AND INCONSISTENT AGREEMENTS	544	LEGAL NEWS	554
MARRIAGE LAWS IN SCOTLAND	545	COURT PAPERS	554
REVIEWS	546	WINDING-UP NOTICES	559
NEW ORDERS, &c.	561	CREDITORS' NOTICES	560
		BANKRUPTCY NOTICES	561

Cases Reported this Week.

Astor v. Barrett & Hulme	550
Coltness Iron Co. v. Dobbie	547
Coman v. Governors of Rotunda Hospital, Dublin	548
Commissioners of Inland Revenue v. Blott. Same v. Greenwood	548
Forgione v. Lewis	549
Merrett v. Schuster	550
Son Permanent Benefit Building Society v. Western Suburban and Harrow Road Permanent Building Society	549

Current Topics.

The International Law Association.

THE MEETING of the International Law Association at Portsmouth was noteworthy for the persons who took part in it as well as for the centre idea—the League of Nations—around which the discussions were grouped. It is, we believe, unusual for a Lord Chief Justice to leave the insular seclusion of his ordinary duties—great and dignified though they are—to take part in proceedings which recognize that this State is only one amongst many. But Lord READING did distinguished work abroad during the war, and it is fitting that he should have taken a leading part in the present conference, and the American Ambassador and Lord Justice YOUNGER, too, contributed to its success. And it was inevitable that in this first attempt to reconstruct the legal "International" the main subject of interest should be the League of Nations. The world has emerged from the war with some, it may be, doubting whether these recurring catastrophes can ever be avoided, but the greater part of thinking people now recognize that recurrence means the downfall of civilization, and that they can and must be avoided.

Lord Reading on the League of Nations.

HENCE the chief theme to which Lord READING addressed himself was the prevention of war, and he urged that, while the Covenant of the League might not be a perfect instrument, yet it contained the basis of essential principles. In some respects the League is getting to work—on the principle, perhaps, of *Festina lente*, but it is moving—and Lord READING is with those who do not desire that it should move too rapidly. In particular, with his knowledge of judicial work and of international difficulties, he does not wish the constitution of the International Court of Justice to be hurried. To assist the Council of the League in this respect a Committee of Jurists has been appointed, and Dr. LODER, Judge of the Court of Appeal at the Hague, read a paper on it which we hope may be available soon *in extenso*. At present we only have Lord READING's tribute, as reported in the Press, to "the intellectual capacity which he had brought to bear on a subject of great complexity." No doubt, too, Sir FREDERICK POLLOCK's paper on "The Place of Lawyers in the League of Nations" will shortly receive wider publication. We gather that he asks, for the general principles which form the constitution of the

League, that sensible and reasoned interpretation which lawyers are specially qualified to give, and compares it to the Constitution of the United States, " which rejected the verbose and often futile minuteness of contemporary legislative enactment and laid out the main lines of the federated commonwealth largely and broadly, trusting to judicial interpretation to fill in the details." But the analogy may not be altogether happy. General principles, if they form a fair field for judicial interpretation, give, too, a big target for legal attack. The United States has only just " gone dry " under what seems the clearest legislative provision, but at once attacks are launched against it on innumerable grounds, and some of the attackers seem quite hopeful of success.

The United States and the League.

IN THE present hesitant attitude of the United States towards the League the address of the United States Ambassador was specially welcome:—" The differences of opinion," he said, " which unhappily divide the people of my country at this moment with reference to the form and content of the Covenant of the League of Nations must not be taken as evidence of any unwillingness on their part to join the free peoples of the world in establishing just rules for international conduct founded in reason and sanctioned by the common approval of mankind." But was he right in ascribing to Lord COKE that saying that " it was almost as important to human happiness that law should be certain as that it should be just." That this is not to be found in COKE we do not affirm; but in *1 Vern.*, at p. 18, Lord NOTTINGHAM attributes to WALTER, C.B., the very similar saying: " It is no matter what the law is, so it be known what it is." However, whether this is COKE'S or not, the ancients had great wisdom, and founded in national affairs the reign of law which is now taking shape in international affairs. The addresses of Sir ROBERT YOUNGER and Sir JOHN MACDONELL we hope to refer to hereafter.

The Trinity Cause Lists.

THE CAUSE lists for the present sittings are similar in figures to those for last Easter sittings, save that the King's Bench Division shows a substantial drop, due, it is to be presumed, to successful grappling with business during sittings. Here the present total number is 777 as against 1,000. In the Court of Appeal it is now 170 as against 168 last sittings, and in the Chancery Division 257 as against 284 then. The P. D. and A. list, as usual, is swollen with divorce cases, most of them undefended, and the total in this division is now 1,576, as against 1,451 last sittings. The figures all round are substantially bigger than a year ago when they were: C.A., 96; C.D., 182; K.B.D., 684; and P. D. and A., 917.

The Title of Purchasers Against a Trustee in Bankruptcy.

THE DECISION of the Court of Appeal in *Re Gunsbourg* (*ante*, p. 498) raises once more the question of the title of a trustee in bankruptcy against a *bond fide* purchaser for value which it might be thought had been disposed of by *Re Carter and Kenderdine's Contract* (1897, 1 Ch. 776) and *Re Hart* (1912, 3 K. B. 6); but on this occasion, in spite of the emphatic dissenting judgment of YOUNGER, L.J., the *bond fide* purchaser has failed to obtain protection. In *Carter and Kenderdine* it was held that a voluntary settlement was not, under section 47 of the Bankruptcy Act, 1883 (now section 42 of the Act of 1914), void against the trustee in bankruptcy of the settlor from its date, but only from the time when the trustee's title accrues, and hence a *bond fide* purchaser under a purchase before that time obtains a good title against the trustee. In other words, the settlement is not initially void against the trustee, but only voidable, and it does not become void until there is a trustee who can take advantage of the defect. Similarly a *bond fide* purchaser for value is protected against having his purchase upset under 13 Eliz. c. 5: *Halifax Joint Stock Banking Co. v. Gledhill* (1891, 1 Ch. 31). But *Carter and Kenderdine* admitted the doctrine of the relation back

of the trustee's title, so that apparently the purchaser was only protected if he took before the act of bankruptcy. Hence in *Re Hart* (*supra*) PHILLIMORE, J., held that a purchaser after the act of bankruptcy had no title against the trustee, contending that he took without notice. If the sale had been of land, this could hardly have occurred; but it was a sale of shares, and no investigation of the vendor's title was made. But the Court of Appeal held that the doctrine of relation back ought not to be applied in such circumstances. In *Carter and Kenderdine* (*supra*) LINDLEY, L.J., had said that the consequence contended for by the trustee in that case was shocking to good sense, and COZENS-HARDY, M.R., adopted this expression in *Re Hart*. It was permissible to consider what the consequences of relation back would be when no investigation of the title of the transferor was possible, and since these consequences would be such that " good sense " would be " shocked," the Court applied an equitable construction and protected the purchaser.

Bona-fide Sub-Purchasers.

THE PRESENT case of *Re Gunsbourg* (*supra*) presents the same problem under a different aspect. Here the original assignment by the bankrupt was itself an act of bankruptcy, of which the assignees were aware, and hence they obtained no title; but they subsequently sold to a purchaser for value, and the question was whether this subsequent purchaser—in fact there was more than one resale—was protected. The original sale was in September, 1917, but it was not till February, 1919, that this was declared to be an act of bankruptcy. Another act of bankruptcy was committed later in September, 1917, on which a receiving order was made in October, 1917. All the further sales appear to have been subsequent to the receiving order. The majority of the Court of Appeal (Lord STERNDALE, M.R., and WARRINGTON, L.J.) held that in these circumstances the doctrine of relation back applied, so that the original transferees never got any title, and consequently they were unable to confer any title, and so through all the succession of sub-purchasers. They followed the principle of the application of that doctrine laid down in *Re Pollitt* (1873, 1 Q. B. 455), and *Re Hirth* (1899, 1 Q. B. 613), and declined to introduce any such equitable principle as was resorted to in *Re Hart* (*supra*). YOUNGER, L.J., on the contrary, held that the case was one for the application of the equitable principle, and he would have continued the ameliorating process formerly pursued by the Court of Appeal in *Carter and Kenderdine* and *Re Hart*; but either the circumstances and the law were too strong to the contrary, or the tendency of the Court of Appeal has been reversed. The law, however, can hardly be left in this position.

A Malay Judgment.

LAW, LIKE war, will soon be an education in geography. Do all our readers know where the State of Perak is? In *Harrop v. Harrop* (1920, W. N. 209) an action to enforce a judgment of a Perak court came before Mr. Justice SANKEY. Perak is, as a matter of fact (though nothing is said of this in the report), one of the four Malay States included in what are known as the Federated Malay States, there being five other Malay States still not included in any federation. All these States are under British protection, and, in fact, form an anomalous class among protectorates. The plaintiff in *Harrop v. Harrop* had obtained an order from a local magistrate in Perak against her husband for the maintenance of herself and her child, and this had been affirmed by the higher court in Perak. By section 41 of the local statute—the Small Offence Enactment, 1898—" on the application of any person receiving or ordered to pay a monthly allowance under the provisions of section 40, and on proof of a change in the circumstances of such person, his wife, or child, the magistrate may make such alteration in the allowance ordered as he may think fit." Mr. Justice SANKEY held that the judgment was not " final and conclusive," as " foreign " judgments are required to be in order to be enforced in English courts. Apparently the ground of the

decision was that the power conferred on the magistrate of altering the allowance made the judgment other than "final and conclusive." The point was also taken by the defendant that the judgment was given in a criminal proceeding, but this it was unnecessary to decide.

Meaning of "Foreign" Judgment.

IT WAS admitted, in the course of the proceedings in *Harrop v. Harrop (supra)* that the judgment sued on was a "foreign" judgment, although Perak is under British protection. It could hardly be contended that a judgment of a Perak court was not that of a "foreign" court, as the expression is used in the law relating to the subject of enforcing foreign judgments in England; for even the courts of British Crown Colonies are treated as "foreign" for this purpose, as well as courts of self-governing Dominions. The question, therefore, could not well arise whether these protected Malay States are or are not parts of the British Empire. If they are in *status* more akin to British colonies than protected States like the Native States in India—and this seems to be the case—it is somewhat of a legal and constitutional anomaly that there should be no shorter or better way of enforcing such a judgment than by bringing a formal action on it in the English courts. The present case illustrates the need for improved procedure in enforcing judgments of all courts throughout the Empire in jurisdictions outside those in which they have been obtained. The case is also of interest as an example of attempted enforcement in England of the judgment obtained in a court of a territory which is—in form, at any rate—a protectorate, and not a colony.

Right of Hearing.

IT HAS long been an established rule of our common law that, in the absence of an express statutory provision to the contrary, every tribunal created by statute or otherwise must act in accordance with the principles of "natural justice": *Re Willett* (Bentwich, Privy Council Practice, p. 26). The leading case just quoted arose in connection with a Colonial court, and now in *The Chelston* (*Times*, 2nd inst.) the President of the Admiralty Division has just had to consider a similar point arising out of Canadian legislation, but curiously enough, within the jurisdiction of our Admiralty Court. The Canadian Shipping Act of 1908 amends within the limits of Canadian jurisdiction the Imperial Merchant Shipping Acts, which are expressly enacted for the whole Empire. How far such a legislative amendment by a self-governing Dominion is *intra vires* of its constitutional powers is an interesting point which some day or other will arise in a form that requires a definitive decision; in the present case it was not necessary to decide any such point, inasmuch as the Court was able to base its judgment on grounds which applied equally, whether or not the Canadian statute is good law. The point was whether a master's certificate had been properly suspended for three months by a Canadian "Court of Formal Investigation" (the analogue of our British "Wreck Commissioners"), which heard the case by virtue of powers conferred by the Canadian statute. Now, section 36 of the Canadian Shipping Act provides that "A certificate [of a master] shall not be cancelled or suspended unless the holder of the certificate has had an opportunity of making a defence." The question decided by the President was whether or not this condition precedent had been observed by the Canadian "Court of Formal Investigation," and he decided that it had not. He therefore ordered the restoration to the master of his British certificate. The same result would have followed had the President held that the Canadian statute was *ultra vires*; for in that case the principles of British justice would have applied, and one cardinal principle of our law always has been that no court, tribunal, or private body (such as a club), exercising *quasi-judicial* powers, can adopt rules of procedure which do not give the defendant an opportunity of defending himself.

Opportunity of Defence.

BUT IT is one thing to say that a party penalised must first be given an opportunity of defending himself; it is quite another thing to decide how far this rule has been broken in the actual circumstances of the case. *The Chelston* is, therefore, an exceptionally interesting decision, for its facts illustrate exactly what the Court means by an "opportunity of defence," and there are very few decisions which elucidate this important point. Here the Court held its usual formal investigation into the wreck of *The Chelston* at St. Paul's Island, Gulf of St. Lawrence. The proper witnesses were called and examined, including the master and the chief officer. The hearing had been expedited to suit the master's convenience, as he was to sail next day, and after the hearing of this evidence the Court adjourned to consider its findings. These included a finding that the master had "erred gravely in judgment" in certain navigational action he had taken. Upon this finding the Court proceeded to suspend his certificate. No formal charge had ever been preferred against the master—although, of course, he must have known that his conduct would be the subject of consideration by the Court. This specific error of judgment had not been alleged against him, and he had not been asked to answer it. Now, in these circumstances, it might reasonably be argued—and was, in fact, argued before the President—that the master had received ample opportunity of making his defence. When a ship is lost the master is *prima facie* responsible by custom, both in the Navy and in the Merchant service, until an explanation of its loss is given which rebuts the presumption of error on his part. Hence, if a court of inquiry into the loss is held, it follows that the master is aware that he is "on his trial," so to speak. He naturally meets any suggestion of negligence or error of judgment which may arise in the questions put him, whether in first examination or in cross-examination. Therefore the Canadian court did not take a very unreasonable view in thinking that the master must be deemed to have had "constructive notice" of the charges against him, and that his appearance in the witness-box gave him an opportunity of replying to them. But that is not enough, as the President has now decided. There must be formal notice of a precise charge given to the defendant before he can be found guilty of such charge and subjected to penalties. It is gratifying to find—in these days, when D.O.R.A. is hardly yet a memory—that so broad a view of liberty and natural justice can express itself in the judgment of our Admiralty Court.

The Duty of a Motorist.

CUSTOMS AND ways have altered much since a mid-Victorian judge expressed it as his opinion that a vehicle must be so driven "that a blind man, a deaf man, or a lame man" can cross the road in safety. Nowadays, as Mr. Justice DARLING once wittily expressed it, there are only two classes of foot-passengers: the quick and the dead. But one doctrine widely spread amongst all classes of vehicle-drivers—especially amongst motorists—has just received vigorous animadversion at the hands of Mr. Justice SHEARMAN. We refer to the belief generally entertained that a motorist's legal duty to sound his horn is an order to foot-passengers to get out of his way—not a warning to them of his nearness. Of course, a motorist who has blown his horn is not, thereupon, entitled to assume that foot-passengers will keep out of his way, or to ride them down if they fail to do so. He must take care not to ride over them, whether or not they take any notice of his horn. If he ride over a foot-passenger who has ignored his horn, then he is liable either for the crime of assault or for the tort of negligence, according to whether he has acted deliberately in riding down the wayfarer, or has not taken sufficient pains to avoid doing so. In *Cogger v. London General Omnibus Co.* (*Times*, 2nd inst.) SHEARMAN, J., has just laid down this principle in clear terms, not as a mere *obiter dictum*, but as the basis of his decision.

The New Scottish Judge.

THE King has been pleased, on the recommendation of the Secretary for Scotland, to approve the appointment of Mr. JOHN WILSON, K.C., at present Sheriff of Perthshire, to be one of His Majesty's judges in Scotland, in room of the late Lord GUTHRIE. Born in 1857, the new judge was educated at the High School of Edinburgh and its University, so that yet another judge comes from the High School. In 1849 ten out of the thirteen judges of the Court of Session were educated at that famous seminary. They were: Lord Justice Clerk HOPE, Lords COCKBURN, FULLERTON, JEFFREY, MACKENZIE, MEDWYN, MONCREIFF, MURRAY, ROBERTSON and Wood. Mr. WILSON was called to the Scottish Bar in 1885, and to the English Bar in 1900. In 1898 Mr. WILSON took silk, and was in 1900 appointed Sheriff of Caithness, Orkney and Shetland. In 1905 he was appointed Sheriff of Inverness, Elgin, and Nairn; in 1912 he became Sheriff of Renfrew and Bute; and in 1917 he was promoted to the Sheriffship of Perth, which is always regarded as a sure stepping-stone to the Bench. In fact, it is said that the Sheriff of Perthshire never dies.

Mr. WILSON has enjoyed a very extensive practice at the Bar in all kinds of work. He is both an eloquent and resourceful pleader and a deadly cross-examiner; while his wide knowledge of, and acquaintance with, case law made him a familiar figure in the Inner House of the Court of Session, where he was listened to with patience and respect. He had great experience of Parliamentary Bills, both in London and in Edinburgh; in these he was easily the largest employed Scottish counsel. Whatever spare time he had was filled in with arbitrations, and in these he was uniformly successful. Even the party who lost admitted he had got justice. A few years—it was in 1893—after he was called to the Bar he was briefed as a "junior" to defend MONSON in a case that was universally known as "The Ardlamont Mystery," whom he got off—"not proven." This case lasted ten days, and attracted enormous attention. Mr. WILSON is the only counsel except one, Mr. LORIMER, K.C., now living, either for the Crown or for the defence, who appeared in that famous trial, and the judge who tried it, the late Lord Justice Clerk MACDONALD, died a year or two ago.

Mr. WILSON is a strong Conservative, and on two occasions he contested seats for his Party with much ability, although unsuccessfully. In 1885 he contested Leith Burghs, and in 1896 Montrose Burghs. Mr. WILSON's appointment as a judge has been hailed with great satisfaction both in and out of the profession, as he is a man who enjoys great and well-deserved popularity. His erudite learning, his wide knowledge of legal principles, his extensive acquaintance with case law, coupled with a remarkable memory to apply it—all these qualities will combine to make him a tower of strength to the Scottish Bench. The chorus of approval from all quarters at his appointment has been phenomenal, and no promotion in the legal profession in Scotland for some years has been hailed with anything like the same universal satisfaction.

Collateral and Inconsistent Agreements.

CONTRACTS are sometimes—nay, often—contained in more than one document, and occasionally a "documentary" contract can be supplemented by an oral one. But the limit within which a contract may be constituted by more than the contents of a single document must be carefully observed. Perhaps the most frequent cases in which a "collateral" contract is sought to be relied on are those in which the main contract is embodied in a deed or a bill of exchange (including negotiable instruments generally). One general rule may be said to be that the collateral agreement must not contradict the main agreement. With reference to bills of exchange, a leading case on this point is *New London Credit Syndicate v.*

Neale (1898, 2 Q. B. 487), and the headnote to that case is as follows: Evidence of a contemporaneous oral agreement to renew a bill of exchange is inadmissible on the ground that its effect would be to contradict the terms of the written instrument. The pith of the *ratio decidendi* of the case is contained in these words of Lord Justice A. L. SMITH: "Although the written document states that the bill is to be met upon a day certain, the parol evidence is that it is not to be then met. Nothing is more clearly settled than that evidence of such an agreement is not admissible."

The principle of which *New London Credit Syndicate v. Neale* is an illustration applies equally to deeds. An oral agreement, or an agreement not under seal, cannot be given in evidence to contradict a deed. If the deed is a covenant to pay, a collateral agreement not under seal cannot be set up if it is simply an agreement not to pay. This is not a question of construction—of finding what the contract really is—but of whether the person who has in one form contracted to do a certain thing is to be allowed to give evidence that by a contract in another form he is to be considered as not bound to do that particular thing.

The word used in the above examples, and most apt to express the relation between a contract to pay and a contract that payment need not be made, is "contradict"—the collateral agreement must not "contradict" the main agreement. The question then arises whether it is only absolute and positive contradiction that debars the collateral agreement from being looked at for the purpose of varying the main agreement, or whether any, and if so what, degree of inconsistency short of absolute contradiction can be admitted to vary the main agreement. For instance, would an agreement be admissible to shew that only half the face value of the bill of exchange was to be paid? Apparently not, since this would be a degree of inconsistency which is covered by the principle on which *New London Credit Syndicate v. Neale* was decided. A case of this sort, relating to an agreement varying the terms of a contract by deed, which has occurred recently in the Australian Courts, is particularly instructive by reason of a difference in judicial opinion on the point arising for decision.

The case referred to is *Hoyt's Proprietary v. Spencer* (1919, 19 Stat. Rep. (N.S.W.) 200), which came before the Supreme Court of New South Wales on demurrer, or what would under the Judicature Acts practice be an argument of a point of law, the point of law being whether evidence of a collateral agreement could be given which was inconsistent with the terms of a covenant in a lease. Defendant was lessee of a picture theatre and sub-leased to plaintiffs by a lease which (the land being registered land) on registration had the effect of a deed, as though actually under seal. The term of the sub-lease was four years, but there was a proviso by which the defendant might terminate the sub-lease by four weeks' notice. Under this clause the defendant did determine the tenancy by giving four weeks' notice, and the action was brought for damages, the plaintiffs alleging that the defendant had agreed not to give notice during the term of four years unless requested by the head-lessors to do so. The point of law argued was whether this alleged agreement could be set up as a valid defence to the action, and was stated in one of the judgments (that of Mr. Justice GORDON) as follows: "Can a lessee, who has under seal executed a lease giving to the lessor certain powers of terminating that lease, be allowed to give in evidence and claim damages for the breach of a parol or written agreement antecedent to that lease, which prevents the lessor from enforcing those powers either at all or in the way provided for in the lease?" The Court decided, by a majority, that the collateral agreement could not be set up, and that the defendant was entitled to give the notice as provided by the sub-lease.

The ground of the decision was that the stipulations in the sub-lease and the collateral agreement were in conflict. The Chief Justice said: "Reading the agreement side by side with the stipulation in the lease, I see no escape from the conclusion, though the contrary was strenuously argued, that

the two are radically in conflict. The lease gives the lessor the right at his own sole volition to resume possession after the expiration of the stipulated notice; the agreement negatives that right, substituting something essentially different, viz., a right arising only upon a request and requirement made by the head-lessors." This state of circumstances distinguished the present case from the numerous reported cases where collateral agreements were upheld, a condition of the validity of such agreements being that they must not be "inconsistent" with the main agreement.

The dissenting judgment of Mr. Justice FERGUSON put the question thus: "Can the lessor bind himself by saying: 'If you will give me the power to do this, I promise that I will not exercise the power unless my landlord requires me to do so?'" Does it matter that the only consideration for the promise is the execution of the document that gives him the power? Does it matter that the document is a deed?" Mr. Justice FERGUSON further expressed the opinion that the principle which invalidated a collateral agreement merely on the ground of inconsistency was unsound "so far as its application to a case such as the present is concerned." He thought there was no element of a complete contract wanting in the defendant's agreement not to enforce his rights under the sub-lease. He thought, therefore, that a good cause of action was disclosed in the plaintiffs' claim for damages.

Seeing that the "inconsistency" of the collateral agreement was admitted, it is a little difficult to acquiesce in the view which would allow an absolutely contradictory agreement to be invalid, but would refuse to set the same stamp of invalidity on an agreement that was inconsistent, in the sense that both agreements could not stand together, and were only in the merest logical sense non-contradictory. Perhaps the weakest spot in the arguments for the view upheld by Mr. Justice FERGUSON is the disregard of the position of eminence assigned in English law to the contract evidenced by deed. The majority judgments in fact could well rest on this ground alone, apart from any necessity for placing "inconsistency" on the same level as "contradiction." There can hardly be any doubt that *Hoyt's Proprietary v. Spencer* would have been decided in England as it has been decided in New South Wales. If this Australian decision is sound—and it appears to be so—it constitutes a valuable contribution to this branch of law by laying down the rule that a collateral agreement by parol must not only not contradict, but must not be substantially inconsistent with, the main agreement under seal. A corollary from this would be that the principle of *New London Credit Syndicate v. Neale* is extended to cover cases of inconsistency as well as contradiction. But where there is no inconsistency, a parol agreement may well be enforced. On this *Erskine v. Adeane* (L. R. 8 Ch. 756) is a leading authority, and the cases are conveniently collected in the new edition—the seventh—of Mr. REDMAN'S "Landlord and Tenant" (pp. 198-200).

Marriage Law in Scotland.

PUBLIC attention has recently been drawn to the Scots law of marriage in quite a number of diverse ways. The discussions on divorce in the House of Lords and in the House of Commons, as well as the celebrated DALMENY suit in Edinburgh, have brought prominently before English lawyers the fact that in Scotland, ever since the Reformation, divorce has been granted at the suit of either husband or wife for either of two causes—adultery alone or desertion for four years unsupported by any other form of matrimonial misconduct. Refusal to obey a decree for the restitution of conjugal rights constitutes desertion, but cannot be relied on to form a decree until four years have elapsed. Wilful and unjustifiable refusal of conjugal rights for the requisite period (i.e., four years) is also statutory desertion, so that in such cases the English fiction of "impotency," and a consequent decree of nullity—which eight years ago Sir SAMUEL EVANS attempted to extend and regularise, only to be upset in the Court of Appeal—is not necessary in Scotland. Whether the sanctity of marriage has been diminished or increased by the greater pliability of the Scots divorce law is a moot question we cannot discuss here.

But it may be pointed out that the whole legal status and

conception of the marriage relationship is different in the two countries. The Scots law of marriage is founded on the old Roman law, which was adopted in Scotland at the Reformation as the basis of the whole law of the country, civil and consistorial. In England, on the other hand, marriage continued after the Reformation to be governed by the Canon Law of the Church, and the jurisdiction over marriage remained in the Ecclesiastical Courts. Two statutes, indeed, have altered this. One was the famous HARDWICKE Marriage Act of 1753, which put an end to the simple old rule by which any boy of fourteen and girl of twelve could be married anywhere at any time by any clerk in holy orders without banns of notice or consent of parents. This famous and revolutionary Act was brought in by Lord Chancellor HARDWICKE at the wish of GEORGE II., enraged by the daring elopement of the beautiful Lady SARAH LENNOX, destined to be the Prince of Wales's bride, with the famous Whig politician HENRY FOX, the first Lord HOLLAND, rival of CHATHAM, and father of the still more famous CHARLES JAMES FOX, the rival of CHATHAM's son. MACAULAY has told graphically the story of HENRY FOX's bitter opposition in the House of Commons to a Bill which he regarded as a personal slight to himself. He left his party through resentment of the support they gave it, and, after trying in vain every art of obstruction in the rudimentary form then alone understood on the floor of the House of Commons, finally became the bitter enemy of official Whigism.

A second statute, too, has altered the position of marriage in England—namely, the Divorce Act of 1857, which took away the jurisdiction of the Ecclesiastical Courts in matrimonial matters, and permitted, for the first time, a legal divorce *a vinculo matrimonii* as distinct from the divorce *a mensa et thoro*—i.e., judicial separation, which alone the Ecclesiastical Courts permitted. It is true that in practice the rich could obtain a decree dissolving the marriage; but only—as in Ireland and Canada to this day—by the mechanism of a private Act of Parliament following on a *crim. con.* action in the common law courts, and a divorce *a mensa et thoro* in the Ecclesiastical Courts. Thus two suits at law in different courts and a private Act overriding the law of the land were, until 1857, the essential conditions precedent to an English divorce. GLADSTONE, as we all know, opposed on High Anglican grounds the Act of 1857, with a strain of argument and eloquence loftier and more disinterested than the opposition of HENRY FOX to the HARDWICKE Act, but equally unavailing.

Save for these great changes, and some minor statutory alterations in our marriage laws, e.g., the Married Women's Property Acts, our English law of marriage has still remained, as before the Reformation, essentially a branch of Ecclesiastical Law. The status of marriage has been that of a religious sacrament. Hence the entrance to this status has been by means of a religious ceremony performed by a priest. True, later statutes have permitted secular marriages before the registrar and Dissenting marriages performed by a Free Church minister, but these statutory exceptions have only emphasised the rule. Now, in Scotland this has not been the case at all since the Reformation.

In Scotland, since the days of JOHN KNOX, marriage has been purely a civil contract. It is one of a class of contracts known in Roman Law as *Consensual*, i.e., contracts which are completed by the mere consent of the parties, without the necessity of any ceremonial requisites such as a deed or written instrument, or ceremonial performance in public. In other words, marriage is by Scots law what in England we should call a contract. No ceremony is required. All that is necessary is that:

(1) The parties should be competent to contract. (A boy at fourteen, a girl at twelve, are in Scots law "minors," as distinct from "pupils," and can contract a marriage without the consent of parents or guardians.)

(2) The parties must be subject to Scots jurisdiction, i.e., must have resided in Scotland for fourteen days prior to the marriage.

(3) The parties must express an intention to marry in some unequivocal or unambiguous way, either by living together in such circumstances as to be reputed husband and wife, or by acknowledging each other as such in the presence of witnesses, or by such acknowledgment before a public functionary, namely, either a minister of religion or a sheriff.

Provided these three requisites are present, a marriage may take place by mere consent at any place and at any hour of the night or day in Scotland. Evidence of the marriage may be given in any way in which legal evidence can be adduced in a Court of Law, and a decree of "declaration of marriage" can be obtained. In practice, however, questions of evidence are so important that a distinction has gradually grown up between three kinds of marriage, namely:

(1) Certificated marriages, in which the parties have "marriage lines," i.e., a certificate of the minister who per-

formed the ceremony or of the sheriff. Such a marriage is presumed without further proof on the production of the "marriage lines."

(2) Marriage by acknowledgment in the presence of witnesses. The famous "Gretna Green" marriages, when the parties took either the other as husband or wife in the presence of the village blacksmith, were of this class.

(3) Marriages by "repute." These are proved by showing that the parties have (a) cohabited in the same dwelling, and (b) been reputed by all their neighbours to have been husband and wife.

Now it is obvious that the last two classes of marriages are open to dispute, and create difficulties. Only a decree of "Declaration" in the Court of Session could decide whether or not there had been such a marriage in the absence of "marriage lines," since no presumption of law could be set up in an ordinary lawsuit. (This is subject to small exceptions for reasons of convenience, e.g., in summary separation suits, which need not be discussed here.) The result was that the old Scots Legislatures in pre-union days passed a number of Acts dividing all marriages into two kinds, those performed before a minister of religion and those not so performed. The former were declared to be "regular" marriages and the latter "irregular." To enter into an "irregular marriage" was made a summary offence, punishable with a fine, but the marriage was not invalidated, and the incidents of both classes of marriages were exactly the same.

The result was most unexpected and astonishing. Instead of diminishing, irregular marriages—i.e., those performed without the assistance of a minister of religion—at once enormously increased. This was due to a legal fiction. Persons who wished to marry without calling on the minister, but who wished to get indisputable proof of their marriage, found that the simplest plan was to walk together into the Sheriff Court, confess that they had just accepted each other as husband and wife, submit to a charge being drawn up against them of having contracted an irregular marriage, followed by a conviction and fine, and then obtain an extract from the register of convictions relating to their marriage. This extract served all the purposes of a minister's certificate: it was proof positive of the marriage. In time the charge became merely verbal, the fine was reduced to payment of the clerk's recognised fee, and the extract was not any longer described on the face of the document as the record of a conviction and fine. In fact, marriage before the sheriff took the place in Scotland which marriage before the registrar has in England.

Most Scotsmen who are not lawyers or otherwise interested in antiquarian lore have long since forgotten the origin and technical character of a "marriage before the sheriff." But some sheriffs still delight in recalling its true nature to the couples who appear before them. A good story in this connection is told of a well-known sheriff, reputed a misogynist, and certainly a confirmed bachelor, who used to draw pointed attention to the criminal character of the marriage acknowledged in his presence. Genial sheriffs would beam on the parties; pompous ones would warn them of the responsibilities of the married state; long-winded ones would deliver an address almost as long as that of the parish minister. But this sheriff sat silent and gloomy till the extract was ready, and then he would address the parties in solemn tones as follows: "Defendants at the bar, you have pleaded guilty to a charge of committing the offence of matrimony, and the sentence of this honourable court is that you be joined together until death doth you part." The sheriff in question, we may add, is still an ornament of the county judicial bench in Scotland.

Reviews.

The English and Empire Digest.

THE ENGLISH AND EMPIRE DIGEST, WITH COMPLETE AND EXHAUSTIVE ANNOTATIONS. BEING A COMPLETE DIGEST OF EVERY ENGLISH CASE REPORTED FROM EARLY TIMES TO THE PRESENT DAY, WITH ADDITIONAL CASES FROM THE COURTS OF SCOTLAND, IRELAND, THE EMPIRE OF INDIA, AND THE DOMINIONS BEYOND THE SEAS, AND INCLUDING COMPLETE AND EXHAUSTIVE ANNOTATIONS GIVING ALL THE SUBSEQUENT CASES IN WHICH JUDICIAL OPINIONS HAVE BEEN GIVEN CONCERNING THE ENGLISH CASES DIGESTED. VOLUME III. AUCTION AND AUCTIONEERS, BAILMENT, BANKERS AND BANKING, BARRISTERS, BASTARDY, BUTTERWORTH & CO.

Consideration of space interfere sometimes even with the strict rule of alphabetical order, and hence "Bankruptcy" does not appear in the present volume, but, in order to avoid breaking up the title is to follow in Vol. IV., and this appears to be the

reason why the present volume is somewhat less bulky than its predecessors. But the titles which it contains are full of interest, and apart from their contents, the volume illustrates again the comprehensiveness of the apparatus. Various plans have been suggested for limiting the output of published decisions, though the accumulating burden is a good deal heavier in the United States than here. From a recent article in the *Central Law Journal* (30th April) on "The Welter of Reports and Court Opinions," we learn that in 1914 there were issued in America over 150,000 printed pages of opinion, and that from 1909 to 1914, inclusive, there were printed 65,376 opinions in America, filling 630 volumes. Selections of decisions are technically insufficient, since every decision to some extent makes law, and to suppress a decision is to suppress the law. Still, the accumulation is in America becoming a question of pressing importance. There the reports are issued from some fifty different and co-ordinate jurisdictions. With us reports grow too rapidly, but they are not yet altogether unmanageable. But since the very early days of law reporting it has been recognised that the reports in full are of little use unless there is a digest to make them readily available, and the points in the English and Empire Digest are the conciseness of the arrangement, the completeness of the references, the full information given as to each case, and the annotations which show its exact relation to other cases in the same line of authority. To this enumeration must be added the cases taken from the other parts of the Empire and digested in due order at the foot of each page, which justify the title "Empire Digest."

To come to the particular contents, the reader will find much to interest him in the title "Barristers," and on such a matter as the authority of counsel to compromise an action, a glance shews the course of decision. The most recent leading case is *Neale v. Gordon Lennox* (1902, A. C. 465), but the annotations bring this also up to date by references to cases in 1903, 1910, and 1918. The mere digest cannot in general be cited in court, but even this might on occasion be done—at any rate, in courts remote from libraries—and it cannot be relied on for the construction of the whole of an argument, but it goes far in this direction, and points rapidly to the decisions which the advocate in his speech, or the adviser in writing his opinion, will have to use. The title "Bastardy," too, contains much of interest at a time when the settled doctrine of English law opposed to legitimisation by subsequent marriage seems to be on the point of reversal. The work, when complete, will be an indispensable guide to the mass of judicial decisions which make up the greater part of English law.

The Education Acts.

OWEN'S EDUCATION ACTS MANUAL. TWENTY-FIRST EDITION. By Sir JOHN LITHIBY, C.B., Barrister-at-Law. Charles Knight & Co. 57s. 6d. net.

The first twenty editions of Owen's classic were edited by Sir Hugh Owen, the original author. The present edition comes from a now but a very competent hand. For Sir John Lithiby has been at one time legal adviser to the Local Government Board, and therefore is well acquainted with the procedure and the difficulties of those Local Authorities whose business it is to administer our Education Laws. It is true that the Board of Education controls and regulates those authorities in their educational aspect; but all the same, they come in contact at so many points with the L.G.B., or, rather, nowadays, the Ministry of Health, that the views of our old L.G.B. officials versed in the official point of view are always of the utmost possible value to the practitioner.

It need hardly be said that the enactment of the great new Act of last year, which will immortalise the memory of Mr. Herbert Fisher in the educational annals of Great Britain, affords the main portion of the matter in this new edition. But it contains also valuable appendices on (1) the School Sites Acts, (2) the Education Orders in Council and Rules, and (3) the various Government Departments and their functions where these concern the administration of the educational system. Thus, Memoranda and Regulations of the Home Office, the Board of Education, and the Local Government Board all appear in this volume. Why the Home Office? Well, there are Industrial Schools and Reformatory, &c., connected with the work of the Local Education Authority. Containing, as it does, so much useful matter and annotating every decided case, this edition keeps up to the high level of its predecessors.

Elections.

PARKER'S ELECTION AGENT AND RETURNING OFFICER. THIRD EDITION. By O. F. DOWSON, Barrister-at-Law. Charles Knight & Co. 63s. net.

Alas! The Revising Barrister has disappeared into the same limbo of vanished beings within whose sad boundaries roam the

ghosts of Pterodactyl, Dodo, and Great Auk. We are not likely to see him again, for in these days of revolutionary democracy there would seem to be only too much in the familiar quotation from Virgil, *vestigia nulla retrorsum*. But the Registration officer and the County Court Judge still discharge a few of the sometime Reviser's duties; and to these this new edition of Parker should prove indeed useful.

Housing and Town Planning.

HOUSING AND TOWN PLANNING IN SCOTLAND. By J. M. COOPER, Advocate (Scots Bar), and W. E. WHYTE, Solicitor. William Hodge and Co. (Limited), Edinburgh.

The object of this book is to supply a want much felt in Scotland, namely, a summary of the various complex Housing Acts, including the amending Act of last year, which at present govern building in the Northern Kingdom. The Secretary of State for Scotland has promised to codify these as and when time can be found for the task, but in the meantime houses must be built, and practical men are faced with infinite variety and confusion in the law. Mr. Cooper's book should do something to supply the absence of a code.

Books of the Week.

Admiralty.—Roscoe on Admiralty Jurisdiction and Practice of the High Court of Justice, with which is incorporated "Williams and Bruce's Admiralty Practice." With Statutes, Forms, and Precedents. Fourth Edition. By EDWARD STANLEY ROSCOE, Admiralty Registrar, Barrister-at-Law, and the late H. M. ROBERTSON, Barrister-at-Law. Assisted by C. T. BUCKNILL, Barrister-at-Law, and H. W. LOVELL, Admiralty Marshal. Stevens & Sons (Limited); Sweet & Maxwell (Limited). 42s.

Equity.—The Principles of Equity, Intended for the Use of Students and Practitioners. By EDMUND H. T. SNELL, Barrister-at-Law. Eighteenth Edition. By H. GIBSON RIVINGTON, M.A., Oxon., and A. CLIFFORD FOUNTAIN. Sweet & Maxwell (Limited). 30s. net.

Shipping Law.—Maritime Law. Illustrated by the History of a Ship From and Including the Agreement to Build Her until She becomes a Total Loss. By ALBERT SAUNDERS, Solicitor. Second Edition, enlarged. With a Supplement on the Law of Shipping During War, as modified, 1914-1918. By SANFORD D. COLE, Solicitor. Effingham Wilson. 25s.

Statutes.—Chitty's Statutes of Practical Utility. Arranged in Alphabetical and Chronological order, with Notes and Indexes. Vol. 20, Part I. Containing Statutes of Practical Utility passed in 1919, with Incorporated Enactments and Selected Statutory Rules. By W. H. AGGS, M.A., LL.M., Barrister-at-Law. Sweet & Maxwell (Limited); Stevens & Sons (Limited).

International Law.—A Treatise on International Law. With an Introductory Essay on the Definition and Nature of the Laws of Human Conduct. By ROLAND R. FOULKE, of the Philadelphia Bar. In two Volumes. The John C. Winston Co., Publishers, Philadelphia. \$15.00 net.

Commissions and Bribes.—The Law Relating to Secret Commissions and Bribes, Civil and Criminal. By ALBERT CREW, Barrister-at-Law. With a Foreword by The Right Hon. Sir EDWARD FRY. Second Edition, with American Notes. By MARTEN Q. MACDONALD, LL.B., of the District of Columbia Bar. Attorney-at-Law. Sir Isaac Pitman & Sons (Limited). 10s. 6d. net.

Contract.—The Law of Contract, a Handbook for Business Men and Commercial Students. Second Edition. By ROBERT WOLSTENHOLME HOLLAND, LL.D., Barrister-at-Law. Sir Isaac Pitman & Sons (Limited). 5s. net.

In the House of Commons, on Tuesday, Mr. Bonar Law, Lord Privy Seal, in reply to Major Hayward, said that ratifications had been deposited in the case of the Treaty of Peace with Germany, but not yet in the case of the Treaties with Austria and Bulgaria. The King's ratification for the British Empire of the treaties with Austria and Bulgaria was sent to his Majesty's Ambassador in Paris on 5th May. The Treaties of Peace with Hungary and Turkey had not yet been signed. An Order in Council could not be issued under the Termination of the Present War (Definition) Act until all these Treaties had been signed and the necessary ratifications deposited.

CASES OF LAST Sittings. House of Lords.

COLTNES IRON CO. v. DOBBIE. 12th May.

MINES AND MINERALS—WAGES VARYING WITH AMOUNT OF MINERALS GOTTEREN—DEDUCTIONS FOR STONE AND DIRT—DETERMINATION OF DEDUCTIONS—USE OF THE DOCTRINE OF AVERAGE—COAL MINES REGULATION ACT, 1887 (50 & 51 VICT. c. 58), ss. 12, 13, 14—COAL MINES (WEIGHING OF MINERALS) ACT, 1905 (5 ED. 7, c. 9).

By section 12 of the Coal Mines Regulation Act, 1887, a duty is imposed upon the colliery-owner to weigh the whole contents of the hutch filled by the collier, and to pay him for all the coal gotten by him. The respondent was a miner employed by the appellants, and he claimed that unless they separated the stones and dirt from the contents of his hutch he was entitled to be paid for the whole weight of the hutch. He brought an action in the Scottish Courts to recover £6 17s. 2d., on the ground that it represented a deduction unauthorized by the Act.

Held, that as in the present case there was no agreement between the coal-owners and the miners for any special mode of ascertaining the amount of coal in a hutch, and as in a dirty mine there was only one practical way of working it out—namely, to take an average for stones and dirt to be fixed by the mine-owners and the miners' representative—and to pay the miner for the coal he had gotten on that basis, the appeal of the mine-owners must, therefore, be allowed, and the case remitted for an agreement to be arrived at as to the average to be deducted.

Decision of the Second Division of the Court of Session (1919, 1 Sc. L. T. 66) reversed, and action dismissed with costs.

The respondent Dobbie was in the employ of the appellant company, and he brought an action in the Scottish Courts claiming to recover £6 17s. 2d. The claim was disputed on the ground that the amount claimed represented stones and dirt which the man sent up in his hutch along with the coal he had gotten. They further said that they had paid him for all the coal. The case was agreed to be treated as a test action. The Second Division of the Court of Session decided in favour of the respondent, and the company appealed.

The House took time for consideration.

Lord FINLAY, in moving that the appeal should be allowed, said the appellants were the Coltness Iron Company, of Glasgow, who own the Blairhall Colliery in Fife, and the respondent was a miner employed there named James Dobbie. The point at issue was whether a colliery company was entitled to make deductions from the gross weight of mineral won by a miner unless such deductions were determined in accordance with the Coal Mines Regulation Act, 1887. The Second Division of the Scottish Court of Session decided in favour of the miner's contention that he was entitled to be paid for the full weight of mineral won by him as weighed and ascertained by the weigher, except in so far as deductions were legally made therefrom. The company maintained that deductions—for stones and dirt—were duly ascertained in the terms of the Coal Mines Regulation Act, 1887, and that the use of the doctrine of average was not a special mode in the sense of the statute of 1887. They contended that under the Act the miner was only entitled to be paid wages for the amount of coal won by him. Under section 12 of the Coal Mines Regulation Act, 1887, the duty imposed upon the owner was truly to weigh the whole contents of the hutch, and not merely the coal. To weigh the coal would involve a separation from it of the stone and other extraneous material, and it was not disputed that if it were pursued the working of a colliery would be brought to a standstill. It was, of course, necessary that in ascertaining the amount due to the miner the proper deduction for stones and dirt should first be ascertained. There was no compulsory provision for this purpose in the Act—it was left to agreement; and the section provided that the miner was to be paid according to the coal he had gotten. In the present case there was no agreement between the owners and miners for any special mode by which the deduction was to be made. The matter was therefore left for the determination of the person appointed in that behalf by the owners (the banksman or weigher), together with the check-weigher appointed by the men. The owners' man proposed to determine the deductions by applying a system of averages based on the proportion of dirt which had been found in other cases. The check-weigher refused to be a party to any mode of determination except by actual weighing of each hutch, which would have involved the separation by crawling from the coal of the stones and other extraneous materials. That admittedly would have meant the stoppage of the mine owing to the time that the process would take and the consequent accumulation of trucks. There was a difference, therefore, within the meaning of the concluding part of section 12 (1) which fell to be determined by a third party, who was appointed by a chairman of a Court of Quarter Sessions. In these circumstances the miner brought this action, claiming to recover the balance which would be due to him on the gross weight of the coal and other materials in the hutch. The Court of Session adopted a construction of section 12 that would make it utterly unworkable. If the determination of deductions on the basis of averages was a special mode which could be adopted only with the consent of both owners and men, and the check-weigher would agree to no method but that of weighing the coal in the hutch separate from the

stones, no determination of deductions was possible. The result would be that the amount the miner was entitled to could only be ascertained by a method that would stop the working of the colliery. In the interest of the men themselves the amount they were to be paid for must be ascertained, otherwise they could not recover their wages. His lordship saw no warrant for the view adopted in the court below that in such a case they were entitled to be paid on the whole contents of the hutch, including what was admittedly not coal. In his opinion the interlocutor pronounced should be reversed, and the appeal allowed on the ground that the pursuer had wholly failed to show that he was entitled to recover the sum for which he had obtained judgment in the Scottish Courts.

Lord CAVE read a judgment to the same effect.

Lord DUNEDIN was of opinion, the Act standing as it was, there was in a dirty mine only one practical way of working it out—namely, to agree, as had been done, to make deduction and then to allow the deduction to be fixed in any way that the owners' representatives and the check-weigher might fix. The man had not proved his case, and the House ought to reverse the judgment appealed against, and order his action to be dismissed.

Lords ATKINSON and MOULTON were also of the same opinion. Appeal allowed with costs.—COUNSEL, for the appellants, Sir John Simon, K.C., Alex. Moncrieff, K.C., and W. T. Watson (the two latter of the Scottish Bar); for the respondent, Constable, K.C., Hon. W. Watson, K.C., and Macquisten, K.C. (all of the Scottish Bar); Claude Mullins holding a watching brief for the Coalowners' Association. AGENTS, Walter H. Guthrie, London, for Ross & Connell, W.S., Dunfermline, and Wallace & Begg, W.S., Edinburgh; P. F. Walker, London, for Macbeth, Currie & Co., Dunfermline, and Alex. Macbeth & Co., S.S.C., Edinburgh; Hare & Co.

[Reported by ERSKINE REID, Barrister-at-Law.]

COMAN v. GOVERNORS OF ROTUNDA HOSPITAL, DUBLIN.
13th May.

REVENUE—INCOME TAX—ROOMS LET FOR ENTERTAINMENTS—PROFITS ARISING OR ACCRUING FROM USE OF PREMISES—ASSESSABILITY UNDER BOTH SCHEDULE A AND SCHEDULE D—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), ss. 60, 61, NO. VI.; s. 100, FIRST AND SIXTH CASES; s. 105—INCOME TAX ACT, 1853 (16 & 17 VICT. c. 34), s. 2, SCHEDULES A AND B.

The respondents were the governors of a hospital founded in 1726, and some years ago they erected a large hall and rooms contiguous to the hospital. These rooms were let for entertainments or meetings for periods varying from one night to six weeks. They were not used for hospital purposes. Down to 1916 the hospital and gardens were exempted from taxation, but in that year the hall was assessed to income tax, Schedule A. The vaults under the building had for several years been separately let, and were assessed to income tax, Schedule A, but the duty paid had been refunded. In these circumstances the respondents were assessed to income tax under Schedule D in respect of the profits derived from the letting of the hall for the years 1912 to 1915 inclusive. The Commissioners held that the governors were assessable in respect of the letting under Schedule D, but their decision was reversed by the King's Bench Division, whose judgment was affirmed by the Court of Appeal.

Held, that the respondents, for the purpose of raising an income for the support of their charity, were engaged in a business or concern in the nature of a business, and thereby had earned profits which were outside Schedule A. They were therefore taxable under Schedule D to income tax. The assessment of the Commissioners was therefore upheld.

Appeal by the surveyor of taxes from an order of the Court of Appeal in Ireland, affirming judgment of the King's Bench Division, which reversed a decision of the Commissioners for the special purposes of the Income Tax Acts.

Lord BIRKENHEAD, C., in moving the appeal should be allowed, after stating the facts—as substantially set out in the head note—said: The money received by the governors from the letting of these rooms formed no inconsiderable part of the revenue of the respondents, and the question was whether these profits were covered by the valuation and assessment of the premises for the purpose of Schedule A of the Income Tax Acts, or whether such profits were something not so covered and might properly be assessed under one or other of the cases of Schedule D. When the facts were considered as a whole it became plain that the respondents, with the laudable object of raising an income for the support of their charitable activities, had engaged in what could only be described as business, or a concern in the nature of business, and thereby had earned annual profits which were outside the scope of Schedule A. They were therefore taxable under Schedule D. No exemption conferred by the Income Tax Acts was applicable to these profits, and it followed that they were liable to income tax, and that the assessments appealed against were duly made. He therefore moved their lordships to reverse the decision appealed against and to restore that of the Special Commissioners.

Lords FINLAY, CAVE, ATKINSON and SHAW gave judgments to the like effect. The appeal was accordingly allowed, and the assessment of the Commissioners restored.—COUNSEL, for the appellant, Sir Gordon Hewart, A.-G., S. L. Brown, K.C., of the Irish Bar, R. P. Hills, and G. W. Shannan, of the Irish Bar; for the respondents, Jellett, K.C.,

Fitzgibbon, K.C., and A. V. Mathieson (all of the Irish Bar). SOLICITORS, Bertram Cox, Solicitor of Inland Revenue, for Richard Martin, Solicitor of Inland Revenue for Ireland, Dublin; Powell, Burt, & Lamaison, for H. T. Dix & Sons, Dublin.

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

COMMISSIONERS OF INLAND REVENUE v. BLOTT. SAME v. GREENWOOD. No. 1. 13th and 14th April; 3rd May.

REVENUE—SUPER TAX—COMPANY—PROFITS—CAPITALIZATION OF UNDIVIDED PROFITS—DISTRIBUTION OF BONUS SHARES—ASSESSMENT OF SHAREHOLDER TO SUPER TAX THEREON—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), ss. 40, 54—FINANCE (1909-10) ACT, 1910 (10 ED. 7, c. 8), s. 66 (2).

Bonus shares created by a company, having power to do so, out of its undivided profits, and allotted among the shareholders in proportion to their holdings, are, if the company so decides, capital and not income, and a shareholder receiving such an allotment, and having no option to receive a cash bonus, is not assessable to super tax on the amount thereof.

Bouch v. Sproule (12 A. C. 385) applied.

Swan Brewery Co. v. The King (14 A. C. 231) distinguished.

Decision of Rowlatt, J., affirmed.

Appeals by the Crown from a decision of Rowlatt, J. (reported 1920, 1 K. B. 114), in two cases which arose on practically similar facts. The respondent Blott was a shareholder in a company which, having made large profits and declared the usual dividend, resolved to capitalize a portion of the undistributed profits and issue them to the shareholders in the form of bonus shares, a proceeding which was authorized by the articles. This was done in two successive years, the respondent receiving bonus shares in the financial year ending 5th April, 1914, to the value of £500 and in the following year to the value of £750. The respondent having been assessed to super tax in these amounts, the Special Commissioners discharged these assessments, and Rowlatt, J., confirmed their decision. The Commissioners of Inland Revenue appealed. The facts are more fully stated below. *Cur. adv. vult.*

Lord STERNDALE, M.R., said: The respondent, Mr. Blott, is a shareholder in a company called Hepburn, Gale, & Ross (Limited), which I shall call the company, and the question to be decided is whether he is assessable to super tax on an allotment of what were called bonus shares in the company. The company had, by its articles, power to increase its capital and to distribute its profits in the usual way, including power to distribute paid-up shares in that or any other company. It had also the usual power to create reserve funds. In 1914 the company had available for distribution, including a small carry-over, £61,903 1s. 3d. After carrying £10,000 to the general reserve fund and paying a dividend on the preference and ordinary shares, a bonus of 33½ per cent. on the ordinary shares was declared on the recommendation of the directors, such bonus to be satisfied by the distribution among the shareholders of shares in the company credited as fully paid up. The actual report and resolution read:—"It is proposed to pay the usual dividends of 5 per cent. on the first preference shares (of which 2½ has already been paid) and 6 per cent. on the second preference shares (of which 3 per cent. has already been paid) and 10 per cent. on the ordinary shares (of which 5 per cent. has already been paid), all less income tax. This will absorb £13,288 8s., leaving £38,614 13s. 3d. In addition, it is proposed to declare a further dividend to the ordinary shareholders to be satisfied by the allotment of one second preference share fully paid for every three ordinary shares held by them, which will absorb £33,333, leaving £5,281 to be carried forward, subject to the usual sums voted to the directors at the annual meeting." The resolution by which that was carried out is in these terms:—"Resolved: That it is desirable to capitalize the sum of £33,333 6s. 8d., being part of the undivided profits of the company, and accordingly that a bonus at the rate of 33½ per cent. per share, free of income tax, on each of the issued ordinary shares of the company be and the same is hereby declared, and they are hereby authorized to satisfy such bonus by the distribution among the members holding ordinary shares rateably of 33,316 of the unissued second preference shares of £1 each in the company credited as fully paid in satisfaction of such bonus." It will be noticed that the resolution does not use the word "dividend" which occurs in the report, but I do not think much importance is to be attributed to that fact. The actual resolution calls it a "bonus." A similar bonus was declared in respect of the profits of 1915, the only difference being in the amount of the profits and the number of shares. By reason of these resolutions the respondent received for the years 1914-15 shares for the face value of £500 and £750 respectively. The allotment of the shares was carried out by an agreement between the company and a Mr. Charles Walker on behalf of the shareholders. The Crown sought to assess the respondent on the face value of the shares, and, in the argument before Rowlatt, J., and before us, it was pointed out that there should be added to that face value the proportion of the income paid by the company on the profits before division. In fact, by such allotment a shareholder does not receive the face value of the shares allotted. To take a simple case, if the capital of the company be doubled and the half which has been newly created is allotted to the shareholders, the result is that the profits have to be divided among twice the amount of shares and the benefit to the shareholder remains the same as before. Probably, in theory, the value of the shares originally held and those allotted

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would be half that of the former, but practically that is not always the case, and the value of the shares allotted depends not only on the extent to which they participate in profits, but upon the prospects of the company and the state of the money market. In the case of *Bouch v. Sproule* (12 A. C. 385), it was stated that on the issue of £7 10s. shares, fully paid, the original shares fell to £7. I do not mention these facts merely to question the amount of the assessment, but to shew the principle upon which it proceeds—i.e., that the allotment of shares must be regarded as a cash payment of the face value of the shares, regarding as immaterial the fact that the shareholder never does receive any cash, and can only obtain fully paid shares, increasing the value of the company and decreasing the participating value of the shares. In other words, the Crown contends that the respondent must be treated as if he had received the two sums of £500 and £750, and had then been free to spend them as he liked in buying shares in this or another company, Government securities, or land, or anything else, or not to invest them at all, but spend them on his own amusements. It seems to me that he is obviously not in this position, and the question is whether he is to be considered to be so in law. In my opinion, it has been decided by the House of Lords in *Bouch v. Sproule* (*supra*), that he is not. In that case, bonus shares in a company were allotted in circumstances similar to those in this case. They were, as here stated, to be allotted as dividend, and the only difference in the circumstances was that in that case the shareholder had an option whether he would take the allotted shares or the dividend. This, however, was disregarded by the House of Lords, because although the shareholder had legally an option, the circumstances of the case made it only a nominal one, for the shares were worth so much more than the dividend that there was no real option at all. The case, therefore, in my opinion, was indistinguishable in principle from the present. The House of Lords held that when a company has the power of distributing or capitalizing the profits that company has the decision whether the shares issued shall be dividend or capital. This was also held by Neville, J., in *Re Evans* (1913, 1 Ch. 25) and in the Court of Appeal in *Re Thomas* (1916, 2 Ch. 331). Lord Herschell's words in *Bouch v. Sproule* seem to me to be exactly applicable to this case. He said, at page 399: "I cannot therefore avoid the conclusion that in substance the whole transaction was, and was intended to be, to convert the undivided profits into paid-up capital upon newly created shares. And the form in which the operations were founded points in the same direction." It was argued for the Crown that this decision turned upon the relationship of tenant for life and remainderman, and was not of general application. It is true that the question in that case was whether the shares allotted belonged to the tenant for life or the remainderman, and the House of Lords, after holding them to be capital and not income, applied that decision to the rights of those parties, but I cannot see that their determination on that point depended in any way on the relationship to which they had to apply. I have, however, felt great difficulty about the case of the *Swan Brewery Co. v. The King* (1914, A. C. 231), where Lord Sumner, delivering the judgment of Lord Moulton, Lord Parker of Waddington, and himself, said that in a transaction similar to this the shares in ordinary language would not be called a dividend nor would the allotment of them be the distribution of the dividend, but in another part of his judgment, that both in business and in law the shareholder received so much dividend out of undivided profits and then used it in paying for the new shares. The actual decision was upon the special words of a Colonial Act containing what Rowlett, J., called a highly artificial definition of the word "dividend," and the learned judge distinguished the case on that ground. Lord Sumner also stated that this question turned merely on the construction of a particular Act, and the case may be distinguishable from *Bouch v. Sproule* on that ground; but I find it very difficult to reconcile the reasoning of the two cases. If, however, they cannot be reconciled, I consider that we are bound to follow *Bouch v. Sproule*. I think the appeal should be dismissed with costs. In the case of *Commissioners of Inland Revenue v. Greenwood*, it is admitted that this case is not distinguishable in principle from that just decided, and this appeal must also be dismissed with costs.

WARRINGTON and YOUNGER, L.J.J., delivered judgment to the same effect.—COUNSEL, Sir Gordon Hewatt, A.-G., Cunliffe, K.C., T. H. Parr and Reginald P. Hills; Sir John Simon, K.C., Clauson, K.C., and Bremer. SOLICITORS, The Solicitor of Inland Revenue, Macdonald & Stacey; Norton, Rose, Barrington, & Co.

[Reported by H. LANSFORD LEWIS, Barrister-at-Law.]

High Court—Chancery Division.

FORGONE v. LEWIS. Eve, J. 21st May.

VENDOR AND PURCHASER—SPECIFIC PERFORMANCE—MISTAKE COMMON TO BOTH PARTIES—NO. 233 DESCRIBED AS NO. 232—PAROL VARIATION—RECTIFICATION—EVIDENCE—ADMISSIBILITY.

The defendant agreed to sell to the plaintiff premises described in the contract as No. 232. The premises were in reality known as No. 233.

The mistake was common to both parties. The plaintiff claimed specific performance, the defence being that the plaintiff was not entitled to specific performance of a written contract with a parol variation.

Held, that the rule established by *Woollam v. Hearn* (7 Ves. 211) had no application, and that the purchaser was entitled to specific performance.

By an agreement dated 5th August, 1919, and signed by the parties, the defendant agreed to sell and the plaintiff agreed to purchase a shop

and premises known as No. 232 in a certain road for the remainder of a term of ninety-nine years at the price of £500, the completion to take place on 3rd September, 1919. The abstract of title was delivered on 1st September, and the plaintiff's solicitor forwarded the draft assignment on 10th September. On 23rd September the plaintiff's solicitor wrote to the defendant's solicitors that the premises were in reality No. 233, and on 30th September the defendant's solicitors, when returning the draft assignment amended, stated that the correct number of the premises purchased was No. 233. The plaintiff claimed specific performance of the agreement to sell the premises known as No. 233 in the agreement described as No. 232, and damages either in addition or in lieu thereof. The defence *inter alia* was that the plaintiff was not entitled to claim specific performance of a written contract with a parol variation.

EVE, J.—This is a purchaser's action for specific performance. On the pleadings the vendor denies that he entered into the contract, and alternatively pleads that the contract, if entered into, was rescinded by agreement before action brought, and in the further alternative that the plaintiff has been guilty of such delay as to disentitle him to the relief he claims. There is no substance in any of these defences, and on the case, therefore, as pleaded, I do not think there is any valid defence to the action. Two further defences were raised in argument. It was urged that, inasmuch as the subject matter of the sale was one of six leasehold houses held under one lease at one entire rent, and no provision is made for apportionment of the rent, the Court cannot decree specific performance. I do not agree. The purchaser, who is the plaintiff here, of course acquires his house subject to the entire rent, and he is content with the apportionment proposed by the vendor, and to rely upon such indemnity against being called upon to pay more as is provided in the proposed assignment. There exists, therefore, no ground on this head for refusing specific performance. Then it was said that this was a case of hardship, but it is impossible to hold upon the evidence the defendant has established any case of hardship sufficient to relieve him from his obligation to perform the contract. This brings me to the final defence. It was of this nature. There is no dispute as to the identity of the premises agreed to be sold, but in the written contract they are inaccurately described as No. 233 instead of No. 232. The contract pleaded is to sell No. 233, inaccurately described as No. 232. This mistake was the common mistake of both parties. It was pointed out by the purchaser's solicitor in a letter written before the abstract was delivered, and the vendor's solicitors wrote to him that the correct number of the premises purchased was No. 233. For the defendant, who has not pleaded the Statute of Frauds as a defence, it was argued that to decree specific performance in these circumstances would be to disregard the rule established by *Woollam v. Hearn* (7 Ves. 211) and applied by Farwell, J., in *May v. Platt* (1900, 1 Ch. 616), that a plaintiff cannot obtain specific performance of a written contract with a parol variation, or, in other words, that parol evidence is not admissible on behalf of a plaintiff in a specific performance action to rectify the contract. There is some conflict of authority as to whether such rule still obtains, or whether since the Judicature Act the Court ought not, in an action for rectification and specific performance, where the Statute of Frauds has not been pleaded, or in which it is not by reason of part performance a bar, to admit parol evidence to rectify the written contract and then give consequential relief in the nature of specific performance on the footing of the contract as rectified (see *Olley v. Fisher*, 34 Ch. D. 367), and it was suggested that this case involved the determination of the question which line of authority ought to be followed. I do not so regard it. No rectification is in fact asked for and no parol evidence is sought to be introduced. A contract to sell No. 233 is pleaded and a common mistake in the reduction of the contract is alleged. These allegations having been proved in the manner I have indicated, I do not think the case is one to which the rule in *Woollam v. Hearn* has any application, and in my opinion there is really no defence to the plaintiff's claim. Accordingly I decree specific performance of the contract alleged, the plaintiff having accepted the title the order will be framed on that footing, and the defendant must pay the costs of the action.—COUNSEL, H. B. Vaisey; Clayton, K.C., and Stanley Evans. SOLICITORS, Hyman, Isaacs, Lewis, & Mills, for E. W. Pocock, Penre; Simmons & Simmons, for Roberts, Rosser, & Davies, Pontypridd.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

SUN PERMANENT BENEFIT BUILDING SOCIETY v. WESTERN SUBURBAN AND HARROW ROAD PERMANENT BUILDING SOCIETY. P. O. Lawrence, J. 24th, 25th, 26th and 30th March; 19th April.

BUILDING SOCIETY—RULES—POWER OF SALE OF LIQUIDATORS—CONTRACT TO SELL SOCIETY'S MORTGAGES TO DEFENDANT SOCIETY—ULTRA VIRES—SURPLUS MONEY AVAILABLE—CONCURRENCE OF MORTGAGORS—BUILDING SOCIETIES ACT, 1874 (37 & 38 VICT. C. 42), ss. 25 AND 32; SUB-SECTIONS 2 AND 4—BUILDING SOCIETIES ACT, 1894 (57 & 58 VICT. C. 47), s. 9.

Section 9 of the Building Societies Act, 1894, enables the liquidators of a building society properly appointed in accordance with the Acts and their rules to sell and transfer the mortgages of that society, if such securities are, in fact, transferable by the society without a supervision order or the concurrence of the mortgagors.

This was a special case stated by consent raising three preliminary points for determination in an action. The facts were as follows:—On the 25th March, 1919, at a meeting of the members of the plaintiff society, convened under the rules, a resolution was duly passed that the

society should be wound up voluntarily, and two liquidators were appointed. The resolution to wind up was registered with the Registrar of Friendly Societies. In May, 1919, the liquidators made a contract with the defendant society to sell and transfer to that society certain of the freehold and leasehold mortgages of the plaintiff society, held as security for advances made to its members. At that date the surplus funds of the defendant society, not immediately required for its own purposes, were insufficient to pay the whole of the purchase price. Rule 15 provided that the board might employ any surplus funds of the society in such manner authorized by section 25 of the Building Societies Act, 1874, as they, in their discretion, might deem most beneficial to the society. Section 25 enacts that a society under the Building Societies Act, 1874, may, as the rules permit, from time to time invest any portion of the funds of the society not immediately required for its own purposes in real or leasehold securities. The defendant society objected that the contract was *ultra vires*, because at its date the defendant society had no power to contract to pay a price for the purchase of investments exceeding its funds not then immediately required for its purposes. The plaintiff society thereupon issued a writ for specific performance. The pleadings having been delivered in the action, a special case was stated by consent between the parties for the opinion of the Court on three preliminary points of law:—(1) Was the contract *ultra vires*, the defendant society, and, if so, was it capable of being enforced against the defendant society? (2) Could the liquidators of the plaintiff society sell without having first obtained a supervision order under the Companies Consolidation Act, 1908? And (3) Could the plaintiff society and its liquidators sell and transfer the mortgages without the concurrence of the mortgagors?

P. O. LAWRENCE, J., in the course of a considered judgment, after stating the facts, said:—In the first place, the mortgages are real or leasehold securities within section 25 of the Building Societies Act, 1874. The plaintiffs are not bound to satisfy themselves that at the date of the contract the defendant society was possessed of funds not immediately required for its purposes sufficient to pay for the investments it had contracted to purchase, and the mere fact that at that date the defendant society had not in hand sufficient surplus funds to pay for the investments in full does not render the contract *ultra vires* and void *ab initio*. I, however, purposely abstain from answering the second part of the first question, as it is one to be decided at the trial. As to the second point raised in the special case, sub-section 2 of section 32 of the Building Societies Act, 1874, prescribes that a building society may be dissolved in manner prescribed by its rules. And the resolution passed by the members of the plaintiff society on 25th March operated as a dissolution of the plaintiff society within the meaning of sub-section 2 of section 32 of the Act of 1874, and is not (as contended for by the defendant society) an attempt to wind up the plaintiff society under sub-section 4 of section 32, which, in order to become effectual, requires an order of the Court, and section 9 of the Building Societies Act, 1894, enables the liquidators to sell and transfer the mortgages if such securities were, in fact, transferable by the plaintiff society. I further hold that the third question, whether the mortgages are transferable without the concurrence of the various mortgagors, is determined by the language of the mortgages themselves, which contain a clause that the expression "the society" shall extend to and include the successors and assigns of the society where the context should require or admit thereof. The effect of this clause is equivalent to a provision that the mortgages shall be transferable by the plaintiff society. It is, therefore, unnecessary to consider the larger question, whether a building society's mortgage, in the absence of an express provision in that behalf on the mortgage deed, is transferable. The defendant society, having failed to establish any of the three preliminary points, the action must proceed to trial.—COUNSEL, Jenkins, K.C., and A. E. Wurtzburg; Owen Thompson, K.C., and A. E. Jennings. SOLICITORS, Taunton & Son; Graham Gordon.

[Reported by LEONARD MAY, Barrister-at-Law.]

MERRETT v. SCHUSTER. P. O. Lawrence, J. 19th to 22nd April; 3rd May.

VENDOR AND PURCHASER—CONDITIONS OF SALE—RECKLESS STATEMENT—VENDOR'S RIGHT TO RESCIND.

Where a vendor, as a result of certain interviews, had reason to believe that his tenant's tenancy would expire at Michaelmas, 1919, and accordingly in his conditions of sale stated that the property was in the occupation of A, the tenancy expiring at 29th September, 1919, "when vacant possession may be had," the fact being that notice to quit had not been given.

Held, that the vendor was not guilty of such recklessness as to disentitle him to rely on his power to rescind within the principle of the case of *Re Jackson and Haden's Contract* (1906, 1 Ch. 412).

Duddell v. Simpson (1864, 2 Ch. App. 102) applied.

Nelthorpe v. Holgate (1844, 1 Coll. 203) not applied.

This was an action for specific performance with compensation. In September, 1919, three lots were put up for sale. The particulars stated that lot 3 was in the occupation of A, as sub-tenant to the trustees of B, deceased, the tenancy expiring at 29th September, 1919, when vacant possession could be had. Completion was fixed for 29th September, and there was the usual condition giving the vendor the right to rescind by notice in writing if the purchaser should insist on any objection or requisition which the vendor was unable or unwilling to comply with. An inquiry was made by the purchaser of lot 3 as to

whether vacant possession could be had, and the defendant's solicitor replied that there was no question as to the land being void on the 29th. Later the plaintiff's solicitor wrote to A, requesting him to give up possession, but he refused and claimed to remain until Michaelmas, 1920. After the writ was issued the defendant gave notice to rescind. The holding of B was in fact a yearly tenancy, and after his death interviews took place in September, 1918, between his executors and the defendant, and also between A and the defendant. Although no notice to quit was in fact given, the defendant had reason to believe that possession would be given at Michaelmas. It was contended on one side that defendant could not now rescind, as his statement was made recklessly and misled the plaintiff, and *Nelthorpe v. Holgate* (*supra*) was relied upon. On the other side it was contended that the defendant had acted in good faith, and had reasonable ground for believing vacant possession would be given, and *Duddell v. Simpson* (*supra*) was relied on.

P. O. LAWRENCE, J., in the course of a considered judgment, after stating the facts, said:—The question in this case is whether the statement in the particulars as to the termination of the tenancy and the giving of vacant possession of lot 3 was made recklessly within the meaning of the principle laid down by the Master of the Rolls in the case of *Re Jackson and Haden's Contract* (1906, 1 Ch. 412) or not. It is not suggested that the defendant made the statement knowing it to be untrue, and on the evidence the defendant is not guilty of such recklessness as to disentitle him to rely on the power to rescind in the fifth condition of sale. The case is more like *Duddell v. Simpson* (*supra*) than *Nelthorpe v. Holgate* (*supra*). In the result the notice given to rescind the agreement is a valid notice, and a good defence to the action, but under the circumstances the action will be dismissed without costs.—COUNSEL, Owen Thompson, K.C., and Vaisey; Jenkins, K.C., and Northcote. SOLICITORS, Morley, Shirreff, & Co.; Field, Roscoe & Co.

[Reported by LEONARD MAY, Barrister-at-Law.]

High Court—King's Bench Division.

ASTOR v. BARRETT & HULME. Div. Court. 7th May.

COUNTY COURT—PRACTICE—TRIAL BY COUNTY COURT JUDGE WITHOUT JURY—JURISDICTION TO GRANT NEW TRIAL—COUNTY COURTS ACT, 1888 (51 & 52 VICT. c. 43), s. 93.

Where a county court judge tries a case without a jury, and has decided it and directed judgment to be entered, he has no jurisdiction to order a new trial on the ground that he has misdirected himself on a matter of law. The proper procedure is by appeal from the decision to the High Court under section 120 of the County Courts Act, 1888.

Appeal from Blackpool County Court. In March, 1919, the defendant, Mrs. Barrett, let a furnished house to the plaintiff for a year. In November, 1919, she instructed the defendant Hulme to get the plaintiff and his family out of the house. Hulme went to the plaintiff's house with two men on 22nd November, 1919, and, having entered the house, represented himself as the head bailiff from the police-court, and said that he had an ejectment order from the magistrate authorizing him forcibly to eject the plaintiff, although no ejectment order had been applied for or obtained against the plaintiff. The plaintiff brought this action, claiming £50 damages against both defendants for the trespass; alternatively, he claimed damages against the defendant Hulme. At the hearing on 28th January, 1920, it was admitted by counsel for Mrs. Barrett that she was responsible for the illegal entry and trespass by Hulme, but it was contended that she was not responsible for the fraudulent pretence above stated, nor for any other wrongs and trespasses committed by Hulme, there being separate and independent trespasses by Hulme alone. The county court judge accepted this view, and gave judgment for £20 against Mrs. Barrett and for £50 against Hulme. The plaintiff's solicitor urged that in law the damages could not be so divided, as the defendants were joint tortfeasors, and he applied for leave to amend by claiming £70 against both defendants. The county court judge refused to do this, saying that he had given his judgment and could not alter it, but that he was willing to make any amendment that was legal or possible to put the matter right, if he had made a mistake in apportioning the damages, and he desired the parties to draw up minutes of his judgment. As the parties could not agree in drawing up these minutes, the matter came before the county court judge again on 10th March. The plaintiff's solicitor then contended that, on the authorities, the county court judge had misdirected himself in law in apportioning the damages, and that both defendants were equally responsible for all and each of the trespasses committed. The county court judge thereupon held that he had misdirected himself in apportioning the damages, and granted a new trial. Mrs. Barrett appealed.

SHEARMAN, J., said it was evident that the county court judge granted a new trial on account of doubts in his mind as to whether he had not decided wrongly in the first instance. The appeal by the defendant was based on the contention that the county court judge had misdirected himself, and that both on principle and on the decisions when a judge tried a case alone he had no power to grant a new trial against himself on the ground that he had misdirected himself in matter of law. It was contended by the defendant that the case was covered by section 93 of the County Court Act, 1888, which provided that every judgment and order of the court should be final and conclusive between the parties. The section, however, then proceeded to provide that in every case the

judge should have power, if he should think just, to order a new trial to be had upon such terms as he should think reasonable, and in the meantime to stay the proceedings. It had been decided that the power of a county court judge to order a new trial must be exercised judicially, and, in the same way as the Court of Appeal when it granted a new trial by a court of first instance. The plaintiff had contended that a county court judge could always treat himself as an appellate court against one of his own decisions. On the other hand, the defendant contended that he could not try a case a second time when sitting alone, and that he was not in a higher position than a judge of the High Court, who had no power to reconsider his decision after giving judgment. In *Clarke v. West Ham Corporation* (1914, 2 K. B. 448), Lush, J., on reviewing the authorities, laid down the principle that the county court judge, having finally adjudicated between the parties, and entered judgment, had no power subsequently to enter a different judgment. Atkin, J., also held the same view. In his (Shearman's, J.) opinion, that decision was sound. He thought the decision meant that where a county court judge had heard a case, and directed judgment to be entered, that case had been determined and decided, and that he had no power then, if he had made a mistake, to re-hear the case, and the party against whom judgment had been given must go under section 120 to the appellate court. The plaintiff strongly relied upon *Sanatorium (Limited) v. Marshall* (1916, 72 K. B. 57), where Lush and Sankey, J.J., held that a county court judge could grant a new trial when he had misdirected himself on a question of fact. It was very difficult to reconcile the reasons given in that case with those given in *Clarke v. West Ham Corporation* (*supra*). No doubt, however, was cast upon this latter case; and it had been regarded as an authority for some years. It seemed to him (Shearman, J.) that the Court ought not to disturb the plain terms of the judgment in *Clarke v. West Ham Corporation* (*supra*), which ought to be followed. The appeal must, therefore, succeed, as the county court judge had ordered a new trial for the purpose of re-hearing a question of law, because he had some doubts that his decision in the first instance was wrong. The appeal must be allowed.

SALTER, J., in giving judgment to the same effect, said he saw no reason why, *prima facie*, the plaintiff should not obtain an order for a new trial from the county court judge, in the same way as he would have obtained it from that Court, provided the county court judge had the courage to admit his error in coming to his conclusion on a matter of law; but he agreed that *Clarke v. West Ham Corporation* ought not to be questioned by that Court, and the best course was to allow the appeal, and give the plaintiff leave to appeal.—COUNSEL, C. M. Pitman, for Mrs. Barrett; H. H. Joy, for the plaintiff. SOLICITORS, Indermaur & Brown, for *Callis & Woosnam*, Blackpool, for plaintiff; Oldman & Co., for T. Wylie Kay, Blackpool, for Mrs. Barrett.

[Reported by G. H. KNOTT, Barrister-at-Law.]

New Orders, &c.

Orders in Council.

SECTION 20 OF THE FINANCE ACT, 1894.

[Recitals.]

It is hereby ordered as follows:—

Section 20 of the Finance Act, 1894, shall, from the date of this Order, extend to the East Africa Protectorate to the intent that the said enactment shall operate as if the said Protectorate were a British Possession, and the said section shall, from the date of this Order, apply to the said East Africa Protectorate.

17th May.

[*Gazette*, 18th May.]

PUBLIC RECORDS.

Whereas the Right Honourable William, Baron Sterndale, Master of the Rolls, has, in exercise of the power conferred upon him by the first section of the Public Record Office Act, 1877, and the first section of the Public Record Office Act, 1898, made an Additional Rule for the disposal of documents which are not considered of sufficient public value to justify their preservation in the Public Record Office:

And whereas all the conditions in regard to the said Additional Rule which are required to be fulfilled by the said Acts have been fulfilled:

Now, therefore, His Majesty, &c., doth hereby declare His approbation of the same.

17th May.

Additional Rule referred to in the foregoing Order in Council.

[40 & 41 Vict. c. 55; and 61 & 62 Vict. c. 12.]

Additional Rule for the Disposal of Documents which are not considered of sufficient public value to justify their preservation in the Public Record Office.

I, the Right Honourable William, Baron Sterndale, Master of the Rolls, in exercise of the power conferred upon me by the first section of the Public Record Office Act, 1877, and the first section of the Public Record Office Act, 1898, do, with the approval of the Lords Commissioners of His Majesty's Treasury, and the further approval of the Heads of the Departments of the Government whose signatures are appended, hereby make the Rule following:—The Rules made by the Right Honourable William Baliol, Baron

ROYAL EXCHANGE ASSURANCE.

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Esher of Esher, Master of the Rolls, and the Rule made by the Right Honourable Sir Nathaniel Lindley, Master of the Rolls, of which Her late Majesty Queen Victoria declared her approbation by Orders in Council on the 30th day of June, 1890, and the 19th day of May, 1890, respectively, shall extend and be applied to documents of the Departments hereinafter mentioned.

STERNDALE, M.R.

25th February, 1920.

The Lords Commissioners of His Majesty's Treasury approve of this Rule.

JAMES PARKER.
J. TOWN JONES.

Further approved by the Heads of the following Departments:—
Duchy of Lancaster,
CRAWFORD AND BALCARRES,
Ministry of Health,
CHRISTOPHER ADDISON,
Ministry of Transport,
ERIC GEDDES.

[*Gazette*, 18th May.]

Foreign Office Notice.

CARGOES EX ENEMY VESSELS SEIZED BY PORTUGAL.

With reference to previous notifications published in the London Gazette respecting the release of Allied and Neutral merchandise found on enemy vessels in Portuguese harbours, particularly to those published on 30th May, 1916, 3rd August, 1917, and 11th April, 1919, a translation of a Decree which has now been issued by the Portuguese Government providing for the sale of such cargoes as are still unclaimed or are enemy property is appended.

It is understood that a further Decree is under consideration by the Portuguese Government, and will shortly be issued, in accordance with which fresh claims for goods will be admissible and providing that, should such goods have in the meantime been sold, or requisitioned, the owners, on substantiating their rights, will receive the proceeds of sale, or, in the latter event, the market value of their property.

14th May.

[A translation of the Decree is appended.]

[*Gazette*, 18th May.]

Ministry of Health Orders.

INCREASED GRANTS TO PRIVATE PERSONS.

The Ministry of Health have had under further consideration the conditions governing the grants to private persons constructing houses under Section 1 of the Housing (Additional Powers) Act, 1919; and have decided to make the following modifications in the arrangements already announced in the memorandum on "Grants to Private Persons or Bodies of Persons Constructing Houses under the Housing (Additional Powers) Act, 1919."

1. In the case of houses which are completed within twelve months of the passing of the Act, i.e., before 23rd December, 1920, the amounts of the grants will be as follows:—

(a) In respect of houses containing two living rooms (i.e., living room and parlour) and three or four bedrooms, and comprising not less than 920 feet super of the floor area—£260 per house.

(b) In respect of houses containing one living room and three bedrooms, and comprising not less than 780 feet super of floor area—£240 per house.

(c) In respect of houses containing one living room and two bedrooms and comprising not less than 700 feet super of floor area—£230 per house.

In the case of one-storey cottages or flats, where a common staircase is provided, the minimum superficial areas referred to in paragraphs (a) (b) and (c) above may be reduced by 40 feet super respectively.

No grant will be made in respect of any house with more than four bedrooms, or which has a superficial floor area in excess of 1,400 feet. The local authority may approve the inclusion of rooms other than those specifically referred to in paragraphs (a), (b) and (c), provided that the sizes of all the rooms are not less than the minimum sizes authorized in the case of houses built by local authorities.

The increases prescribed by this memorandum apply in respect of all houses which were commenced on or after 1st April last. In the case of houses which were commenced before that date the amount of the grant previously authorized will be increased by £50, or by £33 6s. 8d. where under the terms of the previous memorandum the grant was reducible by one-third.

The conditions contained in paragraph 3 of the previous memorandum, as to the reduction of grant where houses are not completed within twelve months of the passing of the Act, will apply to these increased grants.

2. Subject to the sanction of the Ministry grants will be available for houses built in flats of more than two storeys in height, in areas where there is a demand for accommodation of this kind. Each flat complying with the conditions as to floor space and accommodation will be treated as one house.

3. The Local Authority may require the applicant to give to them an undertaking in writing to pay to them a fee not exceeding £3 3s. for each type of house for which separate plans are required, in respect of any expenses incurred by them in the examination of plans, &c., in connection with the applications; such fee to be payable after certificate B has been issued.

4. The form of certificate A and form of certificate B appended to this memorandum are substituted for the similar forms in Schedule II. and Schedule III. of the previous memorandum. The certificates shall be issued in triplicate, one copy being sent to the Housing Commissioner and one copy being retained by the Local Authority. As from 1st June, 1920, the form of notification included in Schedule IV. of the previous memorandum is cancelled.

Ministry of Health, Whitehall, S.W. 1.

May, 1920.

[Forms of Certificates are appended.]

GENERAL HOUSING MEMORANDUM, No. 27. SALE OF HOUSES.

1. The Minister of Health desires to call the special attention of local authorities to the provisions of the Housing, Town Planning, &c., Act, 1919, and the Housing (Additional Powers) Act, 1919, which are intended to facilitate the individual ownership of houses. In addition to the extension and amendment of the Small Dwellings Acquisition Act, 1919, the Housing, Town Planning, &c., Act, 1919 (section 15), contains special provisions enabling local authorities, subject to certain conditions, and with the consent of the Minister of Health, to sell or lease land acquired or appropriated by them for the purposes of Part III. of the Housing of the Working Classes Act, 1890, and any houses on the land or erected by the local authority on the land. With a view to further facilitating purchase the Housing (Additional Powers) Act, 1919, provides for the application of local bonds towards the purchase of houses.

There is undoubtedly a widespread demand for individual ownership, and the Minister is anxious that it should be fully met and encouraged. The Minister suggests therefore that every local authority should prepare a scheme for house purchase, and should take steps to make the facilities offered widely known in their district.

2. *Price at which Houses may be Sold.*—The Act provides that land and houses should be sold at the best price that can reasonably be obtained, regard being had to the conditions imposed, and the Minister is advised that this may be interpreted as meaning the fair market price for the time being; he will, therefore, be prepared to consent to proposals for the sale of houses at that price, provided that, having regard to all the circumstances, he considers it reasonable. It is probable that the fair market price will, at the present time, ordinarily be less than the actual cost of erection, and a sale may accordingly be approved at less than cost price; but the Minister will not at present be willing to approve a sale at such a low price as will involve an increase in the estimated deficit under the assisted scheme. It will be open to local authorities, instead of disposing of the freehold, to limit the sale to a leasehold interest in a house.

3. *Purchase by Instalments.*—The local authority may, if they think fit, agree to the purchase price being paid by instalments or to payment of part of the price being secured by a mortgage of the premises. This power is given by section 15 (1) (d) of the Act of 1919, which may be taken as rendering unnecessary the use of the Small Dwellings Acquisition Act, 1919, so far as regards the purchase of houses from a local authority or houses to which section 15 applies. The effect is to enable houses to be acquired on easy terms by those whose savings would not be sufficient to enable them to purchase outright.

4. *Application of Local Bonds towards Purchase of Houses.*—Local Bonds must be accepted by a local authority at their face value, to-

gether with accrued interest, in payment or part payment of the purchase price of a house erected by the local authority. If the holder of bond purchases a house erected by another local authority, he may offer the bond (with accrued interest) in payment or part payment of the purchase price by transferring it (by transfer deed) to the selling authority. As regards the procedure in connection with the use of local bonds for house purchase, local authorities are referred to paragraph 12 (h) of General Housing Memorandum No. 21.

5. *Conditions of Sale.*—The sale may be subject to such covenants and conditions as the local authority may think fit to impose "either in regard to the maintenance of the houses for the working classes or otherwise in regard to the use of the houses."

It must, however, be a condition of the sale "that the houses shall not be used by any person for the time being having an interest therein for the purpose of housing persons in his employment." It will be seen that the Act leaves it to the local authority to impose such conditions as they may think fit, and the Ministry do not propose to prescribe conditions. In order that the intentions of the Act may be carried out, it is clearly desirable that the conditions should not be too onerous, or such as to discourage the intending occupier from purchase. The Minister would suggest that houses should ordinarily only be sold to occupiers, or, if a house is not already occupied, to the intending occupier. A local authority may properly impose reasonable conditions intended to safeguard the amenities of their housing estate as a whole.

It is open to a local authority to include in the contract for sale provisions enabling the purchaser to cancel his instalment agreement upon fair terms or to resell his interest in the house to the local authority, in the event of circumstances arising which make it necessary for him to do so—e.g., inability to continue the payments or a call to move from the district. It is also open to the local authority to reserve a right of pre-emption in the event of the purchaser proposing to dispose of his interest in the house.

The local authority may find it convenient to refer to the regulations governing the sale of houses by Public Utility Societies (see Public Utility Societies (Sale of Houses) Regulations, 1920, which were enclosed with General Housing Memorandum No. 9a), but it is not suggested that those conditions, which were framed to meet somewhat different circumstances, should necessarily be closely followed.

6. *Application of Sale Proceeds.*—The proceeds of the sale may be applied either in or towards the purchase of other land for housing purposes, or, with the consent of the Minister, to any purpose, including the repayment of borrowed money, to which capital money may properly be applied. The Local Authorities (Assisted Housing Schemes) Regulations, 1919, provide that, if as the consequence of sale the annual deficit under an assisted housing scheme is reduced, the saving shall be apportioned in reduction of both the subsidy and the rate contribution.

7. *Particulars to be furnished in connection with Applications for Consent by the Ministry to Sale of Houses.*—In connection with an application for consent by the Ministry to the sale or lease of houses, the following particulars should be supplied:—

(a) A description of the house or houses proposed to be sold—i.e., a statement as to the type or types and as to the scheme of which the houses form part.

(b) A statement of the estimated cost of each type of house, distinguishing cost of site, cost of erection of house, and a proportion of general expenditure of the local authority in connection with the whole scheme.

(c) A copy of the conditions of sale.

(d) The price proposed to be charged.

(e) Where it is proposed to sell only a leasehold interest, full particulars of the terms of the proposed lease and of the ground rent to be reserved.

(f) A report from the district valuer as to the fair market price of the houses.

(g) A statement of the purposes to which the sale proceeds are proposed to be applied.

In order to facilitate sales the Ministry will be prepared to give a general consent to the sale during a limited period of houses of different types at prices not less than approved amounts.

8. This memorandum deals only with the sale of houses built under an assisted scheme, to which section 7 of the Housing, Town Planning, &c., Act, 1919, applies. A local authority building houses for sale to the occupier may, as an alternative, with the approval of the Minister, obtain the capital grant under section 1 of the Housing (Additional Powers) Act, 1919. This alternative is being dealt with in a separate memorandum relating to the increased grants under that section.

Ministry of Health.

May, 1920.

Ministry of Food Orders.

THE JAM (PRICES) ORDER, 1920.

General Licence.

On and after 26th April, 1920, until further notice, jam may be sold and bought free from the provisions by the above Order [S. R. & O., No. 418 of 1920], so far as they relate to prices, except the provision in Clause 11 as to the display of the actual prices at which jam is on sale.

22nd April.

THE MIDDLESEX HOSPITAL.

WHEN CALLED UPON TO ADVISE AS TO LEGACIES, PLEASE DO NOT FORGET THE CLAIMS OF THE MIDDLESEX HOSPITAL,
WHICH IS URGENTLY IN NEED OF FUNDS FOR ITS HUMANE WORK.

THE MEAT (LICENSING OF WHOLESALE DEALERS) ORDER, 1918.

General Licence.

Until further notice the provisions of the above Order shall not apply to a person so far as relates to sales on his behalf of dead meat obtained from animals slaughtered by him by an agent who is duly licensed under the Order [S. R. & O., No. 196 of 1918].

10th May.

Notice of Revocation.

The Food Controller hereby revokes as on the 12th May, 1920, the Orders mentioned in the Schedule hereto, but without prejudice to any proceedings in respect of any contravention thereof.

12th May.

The Schedule.

S.R. & O.	
No. 478 of 1918	Importers (Returns) Order, 1918.
and No. 655 of	
1919	
No. 1000 of 1919	Imported Cheese (Returns) Order, 1919.
Nos. 1001 and 1873	Imported Cheese (Importer's Price) Order, 1919.
of 1919	

THE COCOA POWDER (No. 2) ORDER, 1918.

General Licence.

On and after 17th May, 1920, until further notice, cocoa powder may be manufactured, and any article to which the above Order applies may be sold and bought, free from the restrictions imposed by the Order [S. R. & O., No. 1302 of 1918].

12th May.

THE BUTTER (LABELLING) ORDER, 1920.

1. A person shall not expose for sale by retail any butter unless the butter bears a label or ticket marked with the price per lb. at which the butter is for sale, and in the case of Government butter, with the words "Government Butter."

Provided that where all the butter on a shelf, counter or block is on sale at the same price per lb. or is Government butter, it shall be a sufficient compliance with the requirements of this clause if the shelf, counter or block bears a label or ticket so marked.

2. Every label or ticket shall be placed in a conspicuous position, and shall be clearly printed or written so as to be easily readable by the customers.

3. A person shall not sell or offer to sell by retail any butter at a price per lb. exceeding the price per lb. shewn on the label or ticket displayed in accordance with the provisions of this Order.

4. For the purposes of this Order the expression "Government Butter" shall mean butter distributed under the Butter (Distribution) Order, 1917, or otherwise by or under the authority of the Food Controller.

5. This Order shall not apply to a sale of butter by a caterer as part of a meal in the ordinary course of his catering business.

6. Infringements of this Order are summary offences against the Defence of the Realm Regulations.

7. (a) This Order may be cited as The Butter (Labelling) Order, 1920.

(b) This Order shall come into force on 24th May, 1920.

(c) This Order shall not apply to Ireland.

12th May.

THE CHEESE (LABELLING) No. 2 ORDER, 1920.

1. A person shall not expose for sale by retail any cheese unless the cheese bears a label or ticket marked with the price per lb. at which the cheese is for sale, and in the case of Government cheese, with the words "Government Cheese."

Provided that where all the cheese on a counter or shelf is on sale at the same price per lb. or is Government cheese, it shall be a sufficient compliance with the requirements of this clause if the counter or shelf bears a label or ticket so marked.

2. Every label or ticket shall be placed in a conspicuous position, and shall be clearly printed or written so as to be easily readable by the customers.

3. A person shall not sell or offer to sell by retail any cheese at a price per lb. exceeding the price per lb. shewn on the label or ticket displayed in accordance with the provisions of this Order.

4. For the purposes of this Order—

(a) the expression "cheese" shall include any cheese which is made wholly or in part from milk or cream, but shall not include any fancy or grating variety;

(b) the expression "Government cheese" shall mean cheese distributed under the Cheese (Distribution) Order, 1918, or otherwise by or under the authority of the Food Controller.

5. This Order shall not apply to a sale of cheese by a caterer as part of a meal in the ordinary course of his catering business.

6. Infringements of this Order are summary offences against the Defence of the Realm Regulations.

7. The Cheese (Labelling) Order, 1920 [S. R. & O., No. 221 of 1920], is hereby revoked, but without prejudice to any proceedings in respect of any contravention thereof.

8. (a) This Order may be cited as The Cheese (Labelling) No. 2 Order, 1920.

(b) This Order shall come into force on 24th May, 1920.

(c) This Order shall not apply to Ireland.

12th May.

THE CONDENSED MILK (RETURNS) ORDER, 1920.

1. Every importer and every manufacturer for sale of condensed milk or dried milk shall, on or before 7th June, 1920, furnish to the Secretary, Ministry of Food (Condensed Milk Section), Palace Chambers, Westminster, S.W., an accurate return shewing the varieties of condensed or dried milk which he has in stock at the close of business on 29th May, 1920, and the amount of each variety, and shall make such further returns and furnish such particulars as to his stocks of and dealings in condensed or dried milk as may from time to time be required by or under authority of the Food Controller.

2. Failure to comply with this Order is a summary offence against the Defence of the Realm Regulations.

3. This Order may be cited as The Condensed Milk (Returns) Order, 1920.

15th May.

THE FISH (PRICES) ORDER, 1919.

General Licence.

On and after 17th May, 1920, until further notice, fish may be sold and bought free from the provisions of the Fish (Prices) Order, 1919 [S. R. & O., No. 1713 of 1919, as amended by No. 113 of 1920.]

15th May.

The following Food Orders have also been issued:—

Order amending the Bacon, Ham and Lard (Sales) Order, 1920, made by the Food Controller under the Defence of the Realm Regulations. 5th May.

The Meat (Maximum Prices) Order, 1917. Notice. 14th May.

Order amending the Milk Order, 1920. 15th May.

Societies.

The Bar Council.

DEMobilised Barristers.

In order to further the interests of barristers who have served in His Majesty's Forces during the war, the Bar Council are compiling a "Supplementary List" of barristers who are demobilised or released from service, and have returned to practice, with a view to the circulation of the list among solicitors.

The Law Society has kindly consented to co-operate in the circulation of the list. Barristers whose names did not appear in the previous list, desiring to have their names included in the supplementary list, are requested to fill in a form, to be obtained from the Secretary of the Bar Council, 5, Stone-buildings, Lincoln's Inn, and return it not later than Monday, 14th June, 1920.

The Law Society.

NOTICE.

The annual general meeting of the members of the Law Society will be held in the hall of the Society, on Friday, 9th July next, at 2 p.m.

The following are the names of the members of the council retiring by rotation:—Mr. Ball, Mr. Carslake, Mr. Dibdin, Mr. Herbert Gibson, Mr. Goddard, Sir Wm. Leese, Bart., Mr. Nesbitt, Mr. Peake, Mr. Rowe, Mr. Sharpe.

So far as is known, they will be nominated for re-election. There are two other vacancies, one caused by the death of Mr. Frank Marshall, and one by the retirement of Sir William Winterbotham.

By Order,

E. R. COOK, Secretary.

Law Society's Hall, 3rd June, 1920.

Obituary.

Sir Henry Sutton.

Sir Henry Sutton, formerly a Judge of the King's Bench Division, died last Sunday at his residence in Sloane-gardens, aged seventy-five. The second son of Mr. James Sutton, of Shardlow Hall, Derby, the late Judge was born on 10th January, 1845, and was educated in Temple's time at Rugby. Thence he went to Christ's, and he graduated in the Mathematical Tripos of 1868, a year in which two Judges of the same college, Lord Moulton and Lord Wrenbury, also graduated. He was called to the Bar by Lincoln's Inn in April, 1870, and became a member of the Midland and North-Eastern Circuits and acquired a fairly good

practice on circuit and in London. In 1890 he became Junior Common Law Counsel to the Treasury, and in that capacity was retained in many notable trials, including the Jameson trial and the trial of Colonel Lynch for high treason during the Boer War. Treasury junior counsel have a prescriptive claim to the Bench, but Sutton had to wait for the unusually long period of fifteen years for his advancement. In December, 1905, he was chosen—the last of Lord Halsbury's appointments—to succeed Sir Alfred Wills. But his chief work had been done as Crown Counsel. As a judge he made no great mark, and in 1910 reasons of health compelled his retirement. In 1875 he married a daughter of Mr. John Nansen, of The Knells, Carlisle, and had issue two sons and four daughters.

Legal News.

Business Change.

Messrs. TROTTER & PATTESON, 64, Victoria-street, Westminster, and Mr. Cecil Newton Goodhall, of 48, The Broadway, Westminster, have amalgamated their practices, and the joint business will be carried on as from the 1st inst. at 64, Victoria-street, under the style of Messrs. Trotter, Goodhall, & Patterson.

Information Required.

MISS EMILY MARY KITTRICK, Deceased.—Any person having information relating to a Will made by the above are requested to communicate with James & James, solicitors, 23, Ely-place, London, E.C. 1.

General.

In the House of Commons, on Wednesday, Sir G. Hewart, Attorney-General, in reply to Mr. C. White, who asked for particulars of the fees of the Attorney-General and the Solicitor-General for the year ended 31st March last, said: The figures for that period, I am informed, are as follows:—Attorney-General, salary, £7,000; fees, £15,972, of which £3,439 represents fees earned during the preceding financial year. The Solicitor-General's salary was £6,000, and fees £6,900. The question appears to assume that the law officers of the Crown receive an allowance for expenses. That is not the case. Perhaps I should add that, in connection with the legal work of the Peace Conference, for which the law officers declined a fee, they shared in Paris, precisely as other members of the British delegation, the hospitality of the British Government. Mr. C. White: Who determines the question as to the necessity of the Attorney-General and the Solicitor-General appearing in cases for which fees outside their salaries are paid?—Sir G. Hewart: That is the subject of a Treasury minute made many years ago. Mr. C. White: Do the learned gentlemen determine, themselves, what the amount of their incomes shall be?—Sir G. Hewart: Not in the least. Neither the Solicitor-General nor myself has a word to say on the question of fees. Captain Loseby: Can the right hon. gentleman say if the figures given by him are greater or less than would approximately be received by barristers in private practice for work of equal importance?—Sir G. Hewart: That is a very difficult question to answer, but, forming the best estimate I can, I should say a barrister in private practice would get twice the fees for work of a similar amount and difficulty.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON EMERGENCY APPEAL COURT		Mr. Justice	Mr. Justice	Mr. Justice
Date.	ROTA.	No. 1	Etc.	SARGENT
Monday, June 7	Mr. Leach	Mr. Goldschmidt	Mr. Borrer	Mr. Bixam
Tuesday 8	Church	Leach	Goldschmidt	Borrer
Wednesday 9	Farmer	Church	Leach	Goldschmidt
Thursday 10	Jolly	Farmer	Church	Leach
Friday 11	Syng	Jolly	Farmer	Church
Saturday 12	Bloxam	Syng	Jolly	Farmer
	Mr. Justice	Mr. Justice	Mr. Justice P. O.	Mr. Justice
	ASTRUEY.	PETERSON.	LAWRENCE.	RUSSELL.
Monday, June 7	Mr. Jolly	Mr. Church	Mr. Syng	Mr. Farmer
Tuesday 8	Syng	Farmer	Bloxam	Jolly
Wednesday 9	Bloxam	Jolly	Borrer	Syng
Thursday 10	Borrer	Syng	Goldschmidt	Bloxam
Friday 11	Goldschmidt	Bloxam	Leach	Borrer
Saturday 12	Leach	Borrer	Church	Goldschmidt

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. DEBENHAM, STORR, & SONS (LIMITED), 26, King-street, Covent-garden, W.C. 2, the well-known valuers and chattel auctioneers (established over 100 years), have a staff of Expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality.—[ADVR.]

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Days and places appointed for holding the Summer Assizes, 1920:—
NORTH WALES AND CHESTER CIRCUIT.

Mr. Justice Coleridge.
Mr. Justice Avery.

Tuesday, 6th July, at Chester.

THE COURT OF APPEAL.

TRINITY Sittings, 1920.

The appeals or other business proposed to be taken will, from time to time, be announced in the Daily Cause List.

FROM THE CHANCERY DIVISION.

(General List.)

Judgment Reserved.

The Governors of St. Thomas' Hospital v Cook

FROM THE CHANCERY DIVISION.

(General List.)

1919.

In the Matter of Trusts of Divers Stocks formerly the property of Ferdinand Ex Czar of Bulgaria and The Trustee Act, 1893
Same v Same part heard

1920.

Direct United States Cable Co Id v Western Union Telegraph Co (not before June 12)

In re The Cos. Consolidation Act, 1909, and In re The Olympic Fire and General Re-Insure Co Id

In re Elfrida Gardner, dec. J. M. Huey and ors v Cunningham and ors

Davies and ors v Powell Duffryn Steam Coal Co Id

The British Thompson Houston Co Id v The Corona Lamp Works Id The Attorney-General and Great Yarmouth Port and Haven Comms v Harrison

White v Riley and anr

In re J W Summers, dec. Hay and anr v Summers and ors

In re William Shepherd, dec. W S Shepherd v H P Shepherd

In the Matter of the Companies (Consolidation) Act, 1908, and In

the Matter of the Greater Britain Insure Corp Id

FROM THE PROBATE AND DIVORCE DIVISION.

(Final and New Trial List.)

1919

Probate In re the Estate of Francis Arthur Davies, dec. Davies,

George (Appit) v Wille, Alfred,

and ors (Reps) (Appit dead—

s o)

Divorce Robinson, Alice Maud (Appit) v Robinson, James (Reps) part heard (s o to fix a day)

1920.

Divorce Wingfield, Percy (Petit) v Wingfield, Elizabeth M (Reps) George E Wright Motion (Co-Reps)

Divorce Crooker, W S J (Petit) v Crooker, M (Reps) (Interlocutory List.)

1920.

Divorce Stewart, John Watt (Appit) v Stewart, Christabel Mary (Reps)

FROM THE KING'S BENCH DIVISION.

(In Bankruptcy.)

1920.

In re a Debtor (expte The Debtor v The Petitioning Creditor and The Official Receiver) No. 155 of 1920

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

Judgment Reserved.

In re W. F. Foster, one of the Solicitors of the Supreme Court Barnato (Appit) v Foster (Reps) (c a v May 14)

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

1917.

Norman v Brooke (restored March 26, 1920)

1918

Selby-Lowndes v Selby-Lowndes (s o generally—liberty to restore by 14 days notice on either side, March 29, 1920)

1919.

Attorney-General v John McEwan and ors (Revenue Side) (s o generally liberty to apply)

Sutherland v J and B Hewson and Co Id

1919.

In the Matter of Petition of Right of the Owners of the SS Larchgrove (s o generally)
Olympia Oil and Cake Co Id v
Thornett and Ferr
T Wyldbore & Co Id v Crompton and Thompson Id

1920.

Hon Esther A Willoughby and anr v Commrs of Inland Revenue (Revenue Side)

Attorney-General v John Brown (Revenue Side) (s o for Attorney-General)

In the Matter of the Arbitration Act, 1889, between the West Somerset Mineral Ry (Compt) and the Ebbw Vale Steel, Iron and Coal Co Id (Resps)

R B V Currie (Applt) v Commrs of Inland Revenue (Revenue Side) (remitted March 26)

Commrs of Inland Revenue (Applt) v Korean Syndicate Id (Revenue Side)

Charles Marsden and Sons Id (Applt) v Commrs of Inland Revenue (Revenue Side)

In the Matter of the Arbitration Act, 1889, and In the Matter of an Arbitration between J and J Cunningham Id and The Society Anonyme Des Pyrites De Boscombe (remitted to Arbitrator April 29)

Charney, P v N Jacobson Id

Dunn and anr v Campbell and ors

In the Matter of the Arbitration Act, 1889, and In the Matter of an Arbitration between David Maciver and Sons Id and The North of England Protecting and Indemnity Assoc and certain Marine Underwriters and The Commrs for executing the Office of Lord High Admiral of the United Kingdom (s o till after decision in House of Lords)

"Green v British India, &c"—(liberty to apply)

McDonald v W and C Pantin

Brown Rowlands v Furniture and Fine Art Depositories Id

H M Postmaster-General v Blackpool and Fleetwood Tramroad Co

Bentley v Central London Building Co Id

Ayre v Tenant Co Id

Farr v The Motor Trades Mutual Insce Soc Id

Goldsmith v Orr

Macdonald v Skinner

Hay v David Hinchliffe and Son Id

Pratt v Foley Bros and ors

Rex v The Newcastle-upon-Tyne Profit-seeking Committee (ex parte The Provincial Cinematograph Theatres Id)

The Pontardawe R D C v Jones

Blackmore v Long

In re the Arbitration Act, 1889 In re an Arbitration between Compagnie Napolitaine D'Eclairage et de Chaudage par le Gaz and The French Marine

Hill and anr v Kirschenstein and ors

Edwin Hamlyn & Co v All British Manufacturing Co

Smith v Baskell

In re the Arbitration Act, 1889 In re an Arbitration between The Owners of SS "Knut Hamsun" and Furness, Withy & Co

In re the Arbitration Act, 1889. In re an Arbitration between R W J Sutherland (Owners) and Compagnie Napolitaine D'Eclairage et de Chaudage par le Gaz (Charterers)

Simon v The Aquaprufe Manufacturing Co

Hart v Blackler

In re An Arbitration between The Stena Shipping Co Id (Owners) and R W Sutherland & Co (Charterers)

Rutherford v The London Assurance Corp

Atwood v Lamont

Matravers v The Associated Equipment Co Id

Jack Goodson Id v Kirby and Hudson

Davies v The Batavia and General Plantation Trust Id

Stevier v Wootton

Cook & Co v Fitch and Son Export Id and Fitch and Son Id

Sinclair and Rowson

In re an Arbitration between C S Coptad & Co, Owners of Norwegian Steamer "Lord," and Newsum and Sons & Co Id (Charterers)

Field & Co Id v Goodman

Hardy v The Central London Ry Co

In the Matter of the Agricultural Holdings Act, 1903, and In the Matter of an Arbitration between John Todd (Compt) and The North Riding of Yorkshire Agricultural Executive Committee (Resps)

The Petition of Right of The Newcastle Breweries Id and The King

Wiskermann v Marr

Russon v Winchurch, L (Widow)

Barney Stringer v The Great Western Ry Co

George v T G Tickler Id

Holiday & Co v May and Baker

Reynolds, W F (trading, &c) v Manipages Bros Id

Yuanmi Gold Mines Id v E A Elbroll, Surveyor of Taxes (Revenue Side)

Hudson Bay Co v Sir Joseph Maolay

Fox v Anstee Id

Thomas v Hoyle

Actieselskabet Frank v Namaqua Copper Co Id

Barwick and ors, Overseers of Dover v South-Eastern Ry Co and ors

Allan v Bristow

Stuart v Stuart

The National Provincial and Union Bank of England Id v Meldrum

Riva di Ferdinand v Simon Smith & Co Id

Lamb, Martha (Widow) and ors v The Great Central Ry Co

Mangaldai Tea Co v Ellerman's Lines Id

Davison (Judgt Creditor) v Anderson (Judgt Debtor) and In the Matter of the Garnishees Issues

Hyde and ors v Hatton and ors (consolidated)

Hunter v De Lyle, John

The Bank of New South Wales v

The South British Insce Co Id

Hey v Salaman and ors

Gibbs, C M (Spinster) v Rackett (trading, &c)

Russo-Baltic Shipbuilding and Machine Works Co Id v Alfred Herbert Id

Fisher, Reeve & Co Id v Armour & Co

In re Mr and Mrs Wilkins and In re The Married Women's Property Act

John Bonell v Mary Wall and Frederick S Wall

Gore Booth v Bishop of Manchester and anr

Kershaw (trading as Eric, Morton & Co) v Giunipero & Co (actions consolidated)

Boag & Co Id v Cheshire Lines Committee

Dykes v Berson

THE HOSPITAL FOR SICK CHILDREN, Great Ormond Street, London, W.C. 1.

President:

His Royal Highness THE PRINCE OF WALES.

Chairman: Sir Arthur Lucas.

The Committee of Management appeal most earnestly to all parents and lovers of children to come to the assistance of the Hospital—for the Mother of Children's Hospitals is poverty-stricken.

FOR 68 YEARS THIS HOSPITAL HAS CARRIED ON ITS NATIONAL AND BENEFICENT WORK OF CARING FOR SICK AND SUFFERING CHILDREN.

For 68 years the Committee of Management have believed in and encouraged **THE VOLUNTARY HOSPITAL SYSTEM OF THE "EVER-OPEN-DOOR" TO ALL SICK CHILDREN** of the poorer classes, but the day has come when they are threatened with bankruptcy, and the fear that the work will have to be curtailed within the assured income of the Hospital at a time when the demands upon it are more imperative and its usefulness is greater than ever before.

£15,000 HAS TO BE RAISED IMMEDIATELY TO MEET THE INCREASING NEEDS OF THE HOSPITAL, AND IF THIS SUM IS NOT FORTHCOMING, A PART, OR THE WHOLE, OF THE HOSPITAL WILL HAVE TO BE CLOSED.

The Committee hope that the generous readers of the "Solicitors' Journal" will **help to maintain the Voluntary System of the Hospital and its Humane Work,**

**THE CHILDREN OF THE NATION
LOOK TO YOU FOR HELP.**

Legacies earnestly solicited, and donations most gratefully accepted and acknowledged by

**JAMES MCKAY,
Acting Secretary.**

D E Thomas v M Jones

Tonkin v Martin
Spencer Whatley Id v The London
and North-Western Ry Co

Nicholson v Jackson

Just v Watson

The Steamship "Inverie" Co Id v
The Barry Ry CoHickman v The Kent and Romney
Marsh Breeders' Assoc

Same v Same

Astor v Barrett and Huisme

Kingston-upon-Hull Guardians v
F Lady NunburnholmeThe British Italian Shipping and
Coal Co Id v Sir R Ropner &
Co IdThe London General Insco Co Id v
General Marine Underwriters
Assoc IdBarry v Makepeace, Jones & Co
Sharp v DelaforceIn the Matter of the Petition of
Right of Roumanian Consolidated
Oilfields Id v The King
Ware and De Freville Id v The
Motor Trade Assoc and orsFROM THE PROBATE,
DIVORCE AND ADMIRALTY
DIVISION (ADMIRALTY).With Nautical Assessors,
(Final List.)

1919.

Brento—1919—Folio 306 Owners
of SS Melita v Owners of SS
Brento (damage)

1920.

Themistocles—1919—Folio 564
Mitchell Cotts & Co v George
Thompson & Co (damage)Volute—1919—Folio 104 The
Comms for executing the Office
of Lord High Admiral of the
United Kingdom v Owners of
SS Volute (damage)William and Mary—1919—Folio
770 Owners of Sailing Barge
William and Mary v The Tilbury
Contracting Dredging Co Id
(damage)Yorkshire—1918—Folio 55 Owners
of Cargo lately laden on
board SS Yorkshire v Owners of
SS Yorkshire (damage to cargo)Danube II—1918—Folio 942 Owners
of Norwegian SS Norrona,
her Master and Crew v Lieut.
Harry Jewies, R.N.R. (damage)Kullen—1918—Folio 96 Admiralty
v Owners of SS Kullen (damage)Wada Maru—1919—Folio 452
Owners of SS Midsurrey v
Japanese SS Wada Maru (dam-
age)Yearley—1919—Folio 45 Owners
of SS Ramai Mumbru v Owners
of SS Yearley (damage)Monkshaven—1918—Folio 474
Owners of SS St. Thomas v
Owners of SS Monkshaven
(damage)P L M S—1918—Folio 105 Owners
of SS Clamiston v Owners of
SS P L M S, formerly Virginia
(damage)Paulsboro—1919—Folio 322 Owners
of SS Memnon v Owners of
SS Paulsboro (damage)Monarch III—1919—Folio 565
Owners, Master and Crew of
SS Glenside v Owners of SS
Monarch III, cargo and freight
(damage)Croupier—1918—Folio 557 Owners
of SS Greenhill v David M Sinclair
(damage)Karamea—1919—Folio 140 Owners
of SS Haugland v. Owners of
SS KarameaKronprinz Frederik—1918—Folio
787 Owners of SS Petingundet
v Evan Evans (damage)Cranley—1917—Folio 620 Rear
Admiral Michael W K Kedroff
(suing on behalf of the Russian
Minister of Marine) v Owners of
Steamship Cranley (damage)
North Camfria—1918—Folio 6/6
The Commonwealth and Do-
minion Line Id v The North
Shipping Co Id (damage)
Without Nautical Assessors.
(Final List.)

1920.

Minnehaha—1917—Folio 42 Italian
State Rys v Owners of SS Min-
nehaha (to vary order)
(Interlocutory List.)Marie Gaultz—1912—Folio
Owners of SS Karamea v Owners
of SS Marie Gaultz (to vary
order)P L M S—1920—Folio 278 Owners
of SS Port Hocking v Owners of
SS P L M S, formerly "Vir-
ginia"FROM THE KING'S BENCH
DIVISION.

(Interlocutory List.)

1916.

J. Soanes and Sons Id (H Huber
& Co, Garnishees) v Papier
Fabrik Wiesenstein A G (Judge
(Debtors) (s o generally)

1920.

The Comms of Inland Revenue v
John Sampson (Revenue Side)
New Brighton Pier Co v Mayor,
&c of the Borough of Wallasey
(s o generally, liberty to apply)Manuel F Pardo v Bemba & Co
In the Matter of the Arbitration
Act, 1889, and In the Matter of
an Arbitration between Pank-
hurst and Munroe, Wadham &
Co IdIn the Matter of the Arbitration
Act, 1889, and In the Matter of
an Arbitration between F L
Bourgeois (Buyers) and Wilson,
Holgate & Co Id (Sellers)IN RE THE WORKMEN'S COM-
PENSATION ACTS, 1897 and
1906.

(From County Courts.)

1919.

Lang v Vernore and Sons appl of
Repts from award of County
Court (Lancashire, Preston and
Chorley) (s o for settlement)Harrison v Matthews & Co appl of
Applicant from award of County
Court (Middlesex, Bow)

1920.

Mayor, Edward v The Leyland
(Birmingham) Rubber Co appl
of Repts from award of County
Court (Lancaster, Preston and
Chorley)Alexander Mackay v Owners of
SS "Cramond" appl of Repts
from award of County Court
(Glamorganshire, Barry)Bones v Associated Portland
Cement Manufacturers (1900) Id
appl of Applicant from award of
County Court (Middlesex, City
of London Court)Sharp v Richardson & Co appl of
Richardson and Co from award
of County Court (Westmorland,
Kendal)Meadows, Mary, and ors v The
Ellerman Lines Id appl of Ap-
plicants from award of County
Court (Lancashire, Liverpool)Wright v Smith's Dock Co Id
appl of Applicant from award of
County Court (Northumberland,
North Shields)Bird, A E v Rice, J appl of Ap-
plicant from award of County
Court (Middlesex, Edmonton)Chapman, William, an infant, by
his next friend C H Chapman v
Smith appl of Applicant from
award of County Court (Lincoln-
shire, Barton-on-Humber)Bullock v Mayor, Aldermen, &c
of the Borough of Cheltenham
appl of Applicant from award of
County Court (Gloucestershire,
(Cheltenham)Douglas v Gray appl of Appoint
from award of County Court
(Northumberland, North Shields)Webster v Harrison, Townsend &
Co Id appl of Applicant from
award of County Court (York-
shire, Leeds)Leslie v Robson appl of Applic-
ant from award of County Court
(Northumberland, Mor-
peth)Whiddett, M E M v The Chislet
Colliery Id appl of Rept from
award County Court (Kent, Can-
terbury)McClure and Sons Id v Matthews
appl of Rept from award of
County Court (Cheshire, Stock-
port)Phillips, Agnes and Lily Bailey
(her next friend) v Kershaw,
Lee & Co Id appl of Repts from
award of County Court (Cheshire,
Stockport)Kirby v Howley Park Coal and
Cannel Co appl of Applicant
from award of County Court
(Yorkshire, Dewsbury)Sharp v Richardson & Co appl of
Richardson & Co from award of
County Court (Westmoreland,
Kendal)Howath v Clifton and Kersley
Coal Co Id appl of Repts from
award of County Court (Lancashire,
Bury)Simpson, W J v The Bolsover Col-
liery Co Id appl of Repts from
award of County Court (Notting-
hamshire, Mansfield)FROM THE KING'S BENCH
DIVISION.Standing in the "Altered" List.
(In Bankruptcy.)

1917.

In re A Debtor (expte The
Debtor), No. 246 of 1917 appl
from a Receiving Order, dated
July 30, 1917, Receiving Order
discharged by order of the C.A.,
dated Nov 9, 1917

(Final and New Trial List.)

1914.

The Comms of Inland Revenue v
Smyth (Revenue Side) appl of
Petor. from judge of Mr Justice
Scruton, without a jury, dated
Feb 28, 1914, and cross-notice
by Rept, dated April 20, 1914
(s o generally) April 20Hunter v Comms of Inland Revenue
(Revenue Side) appl of
Petor from judge of Mr Justice
Scruton, without a jury, dated
Feb 28, 1914 (s o for generally)
April 20

1915.

Walter Morrison v The Com-
missioners of Inland Revenue
(Revenue Side) appl of Applet
from judge of Mr Justice Row-
latt, dated Jan 25, 1915 (s o
generally) February 5

1918.

Weiss, Biheller and Brooke Id
(Applets) v Richard Farmer, Sur-
veyor of Taxes (Rept) (Revenue
Side) appl of Applets from
judge of Mr Justice Sankey,
dated July 6, 1918 July 25

(Interlocutory List.)

1917.

Attorney-Gen v Bernard Singer
(Revenue Side) appl of Deft
from order of Mr Justice Lush,
dated May 20, 1917 (s o gene-
rally) June 8N.B.—The above List contains
Chancery, Palatine and King's
Bench Final and Interlocutory
Appeals, &c., set down to May
21st, 1920.

HIGH COURT OF JUSTICE—CHANCERY DIVISION.

TRINITY SITTINGS, 1920.

NOTICES RELATING TO THE CHANCERY CAUSE LIST.

'Mr. Justice EVE.—Except when other business is advertised in the Daily Cause List, actions with witnesses will be taken throughout the sittings.

Mr. Justice SARGANT will take his business as announced in the Trinity Sittings Paper.

Mr. Justice ASTBURY will take his business as announced in the Trinity Sittings Paper.

Mr. Justice PETERSON will take his business as announced in the Trinity Sittings Paper.

Liverpool and Manchester Business.—Mr. Justice PETERSON will take Liverpool and Manchester business on Thursdays, the 3rd and 17th June and the 1st, 15th and 29th July.

Mr. Justice P. O. LAWRENCE.—Except when other business is advertised in the Daily Cause List, actions with witnesses will be taken throughout the sittings.

Mr. Justice RUSSELL.—On each Friday afternoon summonses under Trading with the Enemy Act will be taken. Subject thereto actions with witnesses will be heard throughout the sittings.

Summons before the Judge in Chambers.—Mr. Justice SARGANT will hear Chamber Summons on Tuesdays, Mr. Justice ASTBURY and Mr. Justice PETERSON will sit in Court every Monday during the sittings to hear Chamber Summons.

Summons adjourned into Court and non-witness actions will be heard by Mr. Justice SARGANT, Mr. Justice ASTBURY and Mr. Justice PETERSON.

Motions, Petitions and Short Causes will be taken on the days stated in the Trinity Sittings Paper.

NOTICE WITH REFERENCE TO THE CHANCERY WITNESS LISTS.

During the Trinity Sittings the judges will sit for the disposal of witness actions as follows:—

Mr. Justice EVE will take the witness list for EVE and PETERSON,
JJ.

Mr. Justice P. O. LAWRENCE will take the witness list for ASTBURY and P. O. LAWRENCE, JJ.

Mr. Justice RUSSELL will take the witness list for SARGANT and RUSSELL, JJ.

CHANCERY CAUSES FOR TRIAL OR HEARING.

Set down to 21st May, 1920.

Before Mr. Justice EVR.
Retained Motions.

Lines v Lines. Id
In re Samuel Thompson's appln

Cases for Trial.

(With Witnesses.)

Merritt v Jones (not before Michaelmas) #

Dick v Jacques

In re A B Mayne, dec Mayne v Cust (not before July 1)

The Canadian Agency Id v Westminster (not before July 1)

In re F O Grenfell, dec The Canadian Agency Id v Grey (not before July 1)

In re The Standard Small Arms Co Id (in liquidation)

Abrahams v The Charles Urban Trading Co Id

Carter v Langford

Benn v Brown

Allen and Co Id v Whiteman

Michelham v Brandon

The Pemberton Colliery Co Id v Worsley Mesnes Collieries Id pt hd

The Worsley Mesnes Collieries Id v The Pemberton Colliery Co Id pt hd

Moss v Wildey

In re Benjamin Lisle, dec Laws v Laws

Chase v Ball

Harmar v The Jumbil (Nigeria) Tin Areas Id

Coope v Ridout

Smalley v Huntingdon County Council

Barnes v Sayer

Pitchford v Bunting (not before June 10)

Smith v Caslon

Constable v Fairweather Premier Waterproof and Rubber Co Id v Robinson

Reckitt v Cody

Ashford v Ashford

Lock v Cline

Brand v Best

Lowenfeld v London County Westminster and Parr's Bank Id

Seig v Selig

Allasbrook v Shacklock

Marshall v Charteris

Before Mr. Justice SARGANT.
Retained Causes for Trial.

(With Witnesses.)

Matlock Urban District Council v Rains

Wall v London and Provincial Trust Id

Attorney-Gen v Lee pt hd

Giddens v The Nat. Deposit Friendly Soc

Wm Hollins and Co Id v Blackwell R D C (not before June 15)

Adjourned Summons.

In re Davies' Settlement Trusts Llewellyn v Watkin

In re Eveson's Will Trusts Eveson v Eveson pt hd (s o generally)

In re Samuel Fox, dec Jeffery v Fox

In re Trade Marks Act, 1905 In re Wheatley Akeroyd and Co's appln

Peter v Thomas-Peter

In re Isaac Maude, dec Whiteley v Broadhead

Sheffield v Boil

In re Nathan, dec Nathan v Jacobs

In re Lucy Block, dec Public Trustee v Lake

In re S Chapman, dec Peploe v Chapman

In re Dent, dec Ingram v O'Brien

In re W Raven, dec In re Settled Land Acts, 1882 to 1890

In re John Bell, dec Bell v Evans

Earle v Cow

In re Booth Jowett v Booth and Laycock

In re Maybury, dec Maybury v Maybury

In re Hugh Wyatt, dec Wyatt v Wyatt

In re A A Slade, dec Crowkerne United Breweries Co Id v Slade

In re H Nuttall, dec Bagshaw v Nuttall

In re R Whitfield, dec Dinning v Whitfield

In re Duncan, dec Cooke v Duncan

In re Fletcher Merrey v Fletcher (restored)

In re Margaret Roberts Hughes v Griffith

In re Gibbons, dec Close v Gibbons

In re Nicholl, dec Nicholl v Perkins

In re Doxat, dec Doxat v Doxat

In re Skynner's Settlement In re Settled Land Acts

In re Frank Wareham, dec Sack v Wareham

In re T P Thomas, dec Thomas v Thomas

In re Consort's Settled Estates In re Settled Land Acts

In re Foulerton, dec Hodgson v Foulerton

Keene v Neale (short)

Davis v Davis (short)

In re F J Wedgwood, dec Allen v Public Trustees

In re F W Rhodes, dec Rhodes v Rhodes

In re Darborough Will Trusts

Archbishop of York v Attorney-Gen

In re George Reeves, dec Reeves v Reeves

In re John Rich, dec Feildes v Rich

In re William Mercer, dec Alderson v Stapley

Fisher v Butt (short)

In re Ashton, dec Ballard v Ashton

In re Coombs, dec Billings v Amos

In re Dorada Ry Co Pilditch v Attorney-Gen (restored)

In re Chappell, dec Chappell v Robinson

Before Mr. Justice ASTBURY.

Retained Causes for Trial.

(With Witnesses.)

Smith v The Croydon Gravel Co Id pt hd (s o)

Minns v Halls Barton Ropery Co Id

Jenkins v Western Refrigeration and Ice Co Id pt hd

Parsons Marine Steam Turbine Co Id v Farrer and ors pt hd (s o generally)

Williams, Conway & Co Id (petn of D Simpson and ors—a o from May 16, 1920, to June 15, 1920)

Haines v. Whitley and Monkseaton U D C pt hd

(For Mr. Justice P. O. LAWRENCE.)

In re Spiers and Pond Id Further Consideration.

In re J. Shields, dec Travis v Graham

Adjourned Summons.

In re Morris Trusts Hardie v Hope-Vero pt hd

In re E. Coquerel, dec Emerson v Coquerel pt hd

In re Landor's Settlement Landor pt hd (s o)

In re Kerrison's Settlement In re Settled Land Acts, 1882 to 1890 (s o)

In re Lord Wansorth, dec Bennett v Thomson pt hd

In re the Application by National Galvanizers Id In re Trade Marks Act, 1905

Bosmere and Clayton Union v Woodbridge Union (s o generally)

In re H L Hammack, dec Cox v Hammack

In re Jobson and Symington's Agreement Jobson v Symington

In re Battle Wrightson, dec Cecil v Battie Wrightson

Barwell v Barwell

In re M Willis, dec Shaw v Willis

British Thomson-Houston Co Id v Daram Id

The British and Colonial Lead Co v Clark

In re Edisman and Co (London) Id

In re Trade Marks Act, 1905

In re Midgley, dec Scholesfield v Peacock

In re Charles Seely, dec Langton v Langton

In re T H Woods, dec Bird v Woods

In re Mather, dec Newman v Mather

Companies (Winding-up) and Chancery Division.

L P T Syndicate Id (petn of Rapid Submersible Ship Cleaner Co Id)

Gabriel Sokoloff & Sons Id (petn of Lewis, Lewis & Girshine)

Moretti and Bordeni Oil Syndicate Id (petn of Sir W Duan, Bart)

G W Riley Id (petn of J A T Good)

Concrete Construction Co Id (petn of T G Ackland)

British Rubber Manufacturers Id (petn of Langham Steel Co Id)

Chancery Division.

Petitions (to confirm Reduction of Capital).

Driver & Co Id and reduced (ordered on March 30, 1920, to stand over generally)

Leeds South Market Id and reduced

Petitions (to confirm Alteration of Memo. of Assoc.)

Greater Britain Ince Corp Id Auctioneers' and Estate Agents' Institute of the United Kingdom

Petition (to confirm Substitution of Memo. and Articles of Association for Deed of Settlement).

Peel River Land and Mineral Co Id

Companies (Winding-up).

Motions.

Unstone Colliery Co Id (to stay voluntary liquidation—ordered on Jan 28, 1919, to stand over generally)

Angel Steamship Co Id (ordered on April 13, 1920, to stand over generally)

John Dawson & Co (Newcastle-on-Tyne) Id (stand over generally by consent)

Companies (Winding-up) and Chancery Division.

Court Summons.

French South African Development Co Id Partridge v French South African Development Co Id (on preliminary point—ordered on April 2, 1914, to stand over generally pending trial of action in King's Bench Division)

English and Scottish American Mortgage and Investment Co Id (as to contingent claims part heard—parties to apply to fix day for further hearing)

National General Ince Co Id (priorities of policy holders—*a v 11/12/18*)—retained by Mr Justice P O Lawrence

United London and Scottish Ince Co Id (Interest under Sale and Purchase Agreement pt hd—parties to apply to fix a day for further hearing retained by Mr. Justice P O Lawrence)

Cann Id (ordered on Jan 27, 1920, to stand over generally)

Vanden Plas (England) Id (on proof of Fiat Motors Id—with witnesses—parties to apply to fix day for hearing)

Same (on claim of F H C Rees and C R Fairley)—with witnesses—*s o to June 8, 1920*

Before Mr. Justice PETERSON.

Retained Causes for Trial.

(With Witnesses.)

The Zinc Mines of Great Britain Id v Stevenson (s o)

Davis v Gerhold pt hd

Martin v King

Further Consideration.	Stobie v The Newcastle-upon-Tyne Electric Supply Co (June 8)	In re an Indenture, dated May 19, 1903 Bradbury v Grimble & Co id	In re Thomas Farries, dec Arnold v Farries pt bd
Parry v Williams	Sievier v Sievier (s o to June 1)	In re D S Russell's Will Blandy v Blandy	In re E J Elrington, dec Elrington v Elrington
Adjourned Summons.	In re De Noailles Tafnel v Shephard	In re Crowhurst, dec Crowhurst v Crowhurst	Causes for Trial. (With Witnesses.)
In re Lord Howard de Walden's Contract Sharp v Howard de Walden	In re A Young's Trust Estate Semple v Pollard	In re Barclay's Settlement Brackman v Lawrence	Western v Western
In re A M Phelps, dec Stewart v Booth	In re Cooke's Will Cooke v Cooke	Before Mr. Justice P. O. Lawrence.	Johnson v Westhampnett Rural District Council (not before Michaelmas)
Wembley Park Estates Ltd v Land Registry (s o)	In re J Dawson, dec Knowles v Dawson	Retained Adjourned Summons.	Dreyfus v Routolphi (not before July 1)
In re Cuditt. Shearcroft v Cuditt	In re Elizabeth Gee, dec Hayward v Gee	Gough v The Baltic Basic Sac Co (s o)	In re W P Swain, dec Mathias v Johns
In re E S Coole, dec Coole v Flight	In re Bowyer-Smith, dec Bonner v Graham	Same v Same (s o)	Whiteley v Lingard (s o)
In re Withers, dec Perry v Cove	Israel v Ellis (short)	In re Lord Wallscourt Estate Wallscourt v Wallscourt pt bd	Morrow v Stepney Corp
In re Godman Godman v Godman (not before Sept 22)	In re Jabez Morrell, dec Dancer v Southwick	In re Gould, an infant Gould v Withers	Harding v Turner
In re Hayman, dec Robertson v Beaumont	In re W Boughton, dec West v Boughton		Hudson v The International Young Men's Christian Assoc of North America
In re John Pearson, dec Horley v Pearson	In re Cundy, dec Day v Boodle Daniels v Hatton (short)		

NAMES OF CASES REPORTED IN THE SOLICITORS' JOURNAL & WEEKLY REPORTER FROM OCTOBER 18th, 1919, TO MAY 1st, 1920.

A Debtor, Re	147	Green-Price v Webb	19, 100	Pool Shipping Co (Lim), Re	115
Alton v Alton	308	Griebart v Morris	275	Port of London Authority v Commissioners of Inland Revenue	445
Attorney-General v Parr	275	Hailes & Hutchinson's Contract, Re	209	Poulson v John Jarvis & Sons (Lim)	223
Bleckly, Re. Sidebotham v Bleckly	306	Hammond v Prentice Brothers (Lim)	131	Premier Dairies (Lim) v Garlick	375
Baker v Wood	256	Hearts of Oak Life & General Assurance Co (Lim) Re	324	Quinn v Quinn	226
Barker v Phillips and Others	63	Hemmings and Wife v Stoke Poges Golf Club and Another	131	Reigate Corporation v Wilkinson	116
Bennett, Re. Gibson v Attorney-General	291	Hepworth Manufacturing Co v Ryott	19	Rex v Carruthers	309
Best v Best & McKinley	268	Hopkins v Bulbeck and Others	409	Rex v James Paul; Rex v McFarlane	447
Bick, Re. Edwards v Bush	359	Horton, Re. Lloyd v Hatchett	425	Rex v Manchester Profiteering Committee, Ex parte Lancs & Yorks Railway Co	132
Bickerdike v Lady Fairfax-Lucy	257	Hunt v Bliss	116	Rex v Special Commissioners of Income Tax, Ex parte Dr Barnardo's Homes	207
British General Insurance Co (Lim) v Mountain	176	Indian & General Investment Trust (Lim) v Borax Consolidated (Lim)	225	Rex v George Stanley	341
Brown's Patent, Re	462	Isaacs v Titlebaum	223	Rex v Williams; Rex v Woodley	309
Burchell v Thompson, J E Harrison (Lim), Claimants	68, 307	Johnson v Taylor Brothers & Co (Lim)	82	Rex v Wakeley	360
Burne v Burne & Holvoet	132	Jordy v Vanderpump	324	Rex v Charles Wood	409
Carpenter v Finsbury Borough Council	426	Joseph Clayton (Lim), Re. Smith v The Company	176	Richardson, Re. Pole v Pattenden	290
Carter v Carter	143	L (otherwise B) v L	225	Robertson v Woodilee Coal & Coke Co (Lim)	374
Cassano & Mackay's Contract, Re	259	Lancaster v Blackwell Colliery Co (Lim)	113	Robinson v Neabitt and Others	291
Chaldecott v Chaldecott & Carpenter	242	Lingham v Lingham	117	Rush v Rush, Bailey & Pimenta	293, 323
Chapman v Leach	207	Lovell, Re. Sparks v Southall	35	Sales, Re. Powsland v Roberts	308
"Charlotte," The	276	Lyne-Stephens & Scott-Miller's Contract, Re	341	Salomons, Re. Public Trustee v Wortley	241
City of Bradford & Smith v Webster	324	Macartney, Re. Brookhouse v Borman	409	Sidebottom v Kershaw, Lees & Co (Lim)	114
Cole v Kelly	52	Marks v The Financial News (Lim)	69	Sir W G Armstrong, Whitworth & Co (Lim) v Redford	368
Commissioners of Inland Revenue v Gittus	208	Markwad J v Attorney-General	233	Smeecon v Attorney-General	20
Cottell v Baker and Others	276	Marshall, Re. Marshall v Whateley	241	Smith v Bridgen	376
Cowan v Seymour (Surveyor of Taxes)	259	Marven v Marven & Turner	177	Smith's Patents, Re	324
Crocker v Crocker	390	Mary Taylor (Deceased), Re. The National & Provincial & Union Bank of England v Taylor	148	Smith v Smith & Armstrong	226
Crosse, Re. Oldham v Crosse	260	Massey, Re. Ram v Massey	308	Sota & Aznar v Ralli Bros	462
Dafen Tinplate Co (Lim) v The Llanelli Steel Co (Lim)	446	McGaw, Re. McIntyre v McGaw	100, 209	Springbok Agricultural Estates (Lim), Re	359
Davies v Powell, Duffryn Steam Coal Co	390	Mills and Another v Cannon Brewery Co (Lim)	447	Stokes v Whicher	292
Davies v Thomas and Others	115	Milman v L B & S C Railway	82	Stoomvatt Mattaschappij Sophie H v Merchants' Marine Insurance Co (Lim)	99
Dewes v Fitch	224	Milner & Organ's Contract, Re	463	Thomas, Re. Vivian v Vivian	359
Dey v May	7, 240	Morris' Will Trusts, Re	275	Thomas' Mortg. Trusts, Re. Thomson v Brutty	375
Director of Public Prosecutions v Beard	340	Mortimer v Beckett	341	Wakley, Deceased, Re. Wakley v Vachell	357
Dott's Lease, Re. Miller and Another v Dott	68	Munster (an Enemy), Re	308	Ward, Re. Partridge v Hoare-Ward	115
Dresdner Bank (London Agency), Re	426	Naylor v Naylor	257	White's Divorce Bill	461
Dutton v Sneyd Bycars Co (Lim)	99	Nierhaus (an Enemy), Re	426	Whitehall Court (Lim) v Ettlinger	147
Eden v Miller and Others	357	North Cheshire Brewery Co (Lim), Re	463	Wilcock v Booth	292
Evans v Enever	464	North Staffs Railway Co v Edge	146	Wilson, Re. Lothian v Wilson	369
Everett v Griffiths and Another	445	Olympic Fire & General Re-Insurance Co. (Lim), Re Pole's Case	408	Wilson v Wilson	135
Federal Steam Navigation Co (Lim) v Sir Raylton Dixon & Co (Lim)	67	O'Rourke v Darbshire and Others	322	Wilson v Lancs & Yorks Railway Co	358, 461
Flannagan v Shaw	51	Oswald, Re. Oswald v Oswald	342	Woodland Steam Shipping Co (Lim) v J L Thompson & Co (Lim)	67
Gates v W A & R J Jacobs (Lim)	425	Pearson, Re. Smith v Pearson	83	Wootton v Joel	256
Gibbons, Re. Gibbons v Gibbons	274	Piercy v S Mills & Co	35	Wright v Thompson's Contract, Re	52
Godman, Re. Godman v Godman	424			Wright, Re. Hegan v Bloor	21
Goldfarb v Bartlett & Kremer	210			Young v The Ladies' Imperial Club (Lim)	374
Goldsmith v Orr	360				
Goodn... & v Goodman & Pinfield	242				

Elder v Anderson (fixed for June 2)
 Gates v Jacobs
 Wilson-Filmer v Wilson Wilson v Wilson-Filmer
 Hughes v The British Engine, Boiler and Electrical Incse Co Ltd
 Hood-Barns v Kindermann
 M P Sales Agency Ltd v Serra
 Berry v Cross
 Macaulay v Pickering
 Burton Balfour Co Ltd v Osborn
 Maiben v Peeters
 Jellitt v Pooley
 Harrison v Maxwell and Wright Ltd
 Gale v Gomez
 Nisbet v Atkinson
 Townmead Engineering Works Ltd v L. Shaw (1914) Ltd
 Bevins v The London Knitting Industries Ltd
 Imperial Mechanical Calculators Ltd v Freeman
 Stuart v Stuart
 Richards v Davies

Before Mr. Justice RUSSELL.

Retained Matters.

Motions.

In re H Stanfeld (Cosmos) Ltd
 Cosmos Consolidated Ltd v Stanfeld (Cosmos) Ltd (s o to June 14)
 Walker, Parker & Co v Hollywell
 Halkyn Mining Co (s o generally)

Causes for Trial.

(With Witnesses.)

In re Berger, dec Berger v Berger (June 9)
 Sullivan v Smeeton
 Smeeton v Sullivan
 Smith v The Bradstreet Co of New York pt hd (s o generally)
 Rider, Troward & Co Ltd v Mickel (s o generally)
 Bagg v Miller
 Imeson v Lister (s o generally)
 Rossdale v Denny
 In re R F Wallis, dec Wallis v Wallis
 Carter v Robertson
 Elmore v Ford
 Keen v Menz
 Thring v D P Morgan Ltd
 Finegold v Samuels
 Bulston v Bransgrove
 Grindell v Bass
 Massey v Carter and Carter
 Paddy v Clutton

Lord v Mooney
 Wheatley v Wheatley
 Davis v Wise
 Ellen v Goldstein
 Dickinson v Cottell
 Chamberlayne v Booth
 Bader v Direction der Diaconto Gesellschaft
 Currie v Guillaume (not before June 22)
 Hartley's Brewery Co Ltd v Druery
 Olney v Fitt
 Clover v Eaton
 Mathew v Gaskell & Co
 Woods v Collins
 In re J T Roberts, dec Robertson v Jones
 Pidcock v Pidcock
 The New Castell Blende Mine Ltd v Singleton
 Hobson v Aston
 Hole v Fenton
 Smith, L v Smith, S J
 Hockey v Love
 Derby Corp v British Cellulose and Chemical Manufacturing Co Ltd

Moss v Frank
 Joyner v Callas, Sons and May
 Ingram v Ingram
 Wiltshire v Davis
 Brookfield v Whitbread
 Marr v Purvis

Applications under Trading with the Enemy Acts, 1914 to 1916.
 In re Armoorduct Manufacturing Co, chemists, &c
 In re Dresdner Bank, enemies, &c
 In re the National Bank for Deutschland In re Anglo-Austrian Bank (London Agency)
 In re Dresdner Bank (London Agency) (1919-D-915)
 In re Deutsche Bank (London Agency) In re Campania Pastoral, &c
 In re Deutsche Bank (London Agency) (1918-D-916)
 In re Same (1915-D-1,332)

Companies (Winding-up).
 Application under the Companies (Consolidation) Act and the Trading with the Enemy Acts.

Court Summons.

Widemann Broicher & Co Ltd (with Witnesses)

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, May 21.

UNITED KINGDOM PICTURE THEATRES, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 14, to send their names and addresses, and the particulars of their debts or claims, to Mr. D. R. Blair, 187, Piccadilly, liquidator.

TRACKER, BELL & CO., LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to Messrs. Woodcock, Ryland & Parker, 15, Bloomsbury-sq., solicitors for Cecil Hurst and Frank Henry Agar, liquidators.

KILBURN PICTUREHOME, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 14, to send their names and addresses, and the particulars of their debts or claims, to Mr. D. R. Blair, 187, Piccadilly, liquidator.

SOUTHPORT ICE AND COLD STORAGE CO., LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 2, to send their names and addresses, with particulars of their debts or claims, to John Robert Haworth, 4, Norwood-av., Southport, liquidator.

FRANCIS SUMNER & CO., LTD.—Creditors are required, on or before June 8, to send their names and addresses, and the amount of their debt or claim, to Francis Thomas-Green, liquidator, c/o Messrs. Nairne, Son & Green, 64, Bridge-st., Manchester.

DOBIES ELECTRIC THEATRES, LTD.—Creditors are required, on or before June 8, to send in their names and addresses, and the particulars of their debts or claims, to Leonard Stowell, 1, Booth-st., Manchester, liquidator.

WRAITH STEAM SHIPPING CO., LTD. (IN LIQUIDATION).—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to William Alexander Young, 7, Union-st., liquidator.

MAIN-YALE PALACE, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 14, to send their names and addresses, and the particulars of their debts or claims, to Mr. D. R. Blair, 187, Piccadilly, liquidator.

BROADWAY PALAIS (EALING), LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 14, to send their names and addresses, and the particulars of their debts or claims, to Mr. D. R. Blair, 187, Piccadilly, liquidator.

HENRY WILSON & CO., LTD.—Creditors are required, on or before June 30, to send their names and addresses, with particulars of their debts or claims, to William Robert MacGregor, 5, Fenwick-st., Liverpool, liquidator.

NEW ANNUITY RATES.

The attention of Solicitors is called to the newly revised and highly favourable rates for Annuities now offered by the CENTURY.

Correspondence Invited.

SPECIMEN RATES. ANNUITY PAYABLE HALF-YEARLY.

Age not less than	For each £100 of Purchase Money.	
	Females.	Males.
60	£8 10 6	£9 9 10
65	9 18 6	11 2 10
70	11 19 10	13 8 6

"A strong, well-managed concern."—*Financial Times*.

"One of the most conspicuously prosperous Offices of the present generation."—*Insurance News*.

"One of the best-managed Insurance Companies in Great Britain."—*Impressions*.

"Originality and enterprise have marked the operations of the CENTURY throughout its career."—*Post Magazine*.

CENTURY INSURANCE COMPANY LIMITED.

London Office: 27, Queen Victoria Street, E.C. 4.

HEAD OFFICE: 18, CHARLOTTE SQUARE, EDINBURGH.

W. G. GOULD, LTD.—Creditors are required, on or before June 13, to send their names and addresses, and the particulars of their debts or claims, to Charles Comins, 50, Cannon-st., liquidator.

London Gazette.—TUESDAY, May 25.

SAMUEL FIRTH, LTD.—Creditors are required, on or before June 12, to send their names and addresses, and the particulars of their debts or claims, to William Henry Shaw and Frank Shaw, Market-pl., Dewsbury, liquidators.

ORB MILL CO., LTD.—Creditors are required, on or before June 26, to send their names and addresses, and the particulars of their debts or claims, to Joseph Platt, liquidator, Orb Mill Co., Ltd., 12, Church-st., Oldham.

BALM MILLS ESTATE CO., LTD.—Creditors are required, on or before June 26, to send in their names and addresses, with particulars of their debts or claims, to John William Throp, College-st., Birstall, near Leeds, liquidator.

BRINDLE & CO. (GARGRAVE), LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 26, to send in their names and addresses, and particulars of their debts or claims, to Joseph Smith, 27, Ainsworth-st., Blackburn, liquidator.

J. JONES (MANCHESTER), LTD.—Creditors are required, on or before June 22, to send their names and addresses, and the particulars of their debts or claims, to Thomas Reginald Gregory Howland, 3, Scarborough-st., West Hartlepool, liquidator.

London Gazette.—FRIDAY, May 28.

SIEVE GORMAN & CO., LTD.—Creditors are required, on or before June 30, to send in their names and addresses, and full particulars of their debts or claims, to Reginald Bernard Petre, 11, Ironmonger-lane, liquidator.

HANSDWORTH MOTOR GARAGE, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 11, to send in their names and addresses, with particulars of their debts or claims, to Frederick Montague Haworth, 110, Colmore-row, Birmingham, liquidator.

CHORLEY BLEACHING CO., LTD.—Creditors are required, on or before June 26, to send in their names and addresses, and the particulars of their debts or claims, to Alister Reid & Charles Richard Lymer, liquidators.

EDWARD HAYNES, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 11, to send in their names and addresses, and the particulars of their debts or claims, to Barnard Henry Brook Eldridge, 52, Brown-st., Manchester, liquidator.

MORIEL BROS., CORBETT & SON, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 15, to send in their names and addresses, with particulars of their claims or debts, to Maurice Jenks, Perceval & Co., 6, Old Jewry, accountants to the liquidator.

ANGLO-SWISS TRADING CO., LTD.—Creditors are required, on or before Aug. 1, to send in their names and addresses, and the particulars of their debts or claims, to Ernest Norton, 3, Crosby-sq., liquidator.

SWISS CELLULOID CO., LTD.—Creditors are required, on or before Aug. 1, to send in their names and addresses, and the particulars of their debts or claims, to Ernest Norton, 3, Crosby-sq., liquidator.

CLEETHORPE SWITCHBACK, LTD.—Creditors are required, on or before June 16, to send in their names and addresses, and the particulars of their debts or claims, to H. P. Hollingsdrake, 48, Shiffield-st., Bolton, liquidator.

BROOKS'S BAR PICTURE PALACE CO., LTD.—Creditors are required, on or before June 26, to send in their names and addresses, and the particulars of their debts or claims, to Charles Sydney Crosdale, 55, Market-st., Manchester, liquidator.

LONGSTAFF PICTURE PALACE CO., LTD.—Creditors are required, on or before June 24, to send in their names and addresses, and the particulars of their debts or claims, to Charles Sydney Crosdale, 55, Market-st., Manchester, liquidator.

ROTHSOPHARE CO., LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before June 22, to send particulars of their debts or claims to G. S. Jopp, 22, Belvedere-road, liquidator.

VIRGIN OILFIELDS CO., LTD.—Creditors are required, on or before June 30, to send in their names and addresses, with particulars of their debts or claims, to Harry Thomas, 170, Winchester House, Old Broad-st., liquidator.

London Gazette.—TUESDAY, June 1.

WILLIAM RIGBY, LTD.—Creditors are required, on or before June 23, to send their names and addresses, and particulars of their debts or claims, to Arthur William Brooks, Silver-st, Chambers, Bury, Lancs, liquidator.

BLACKWOOD COFFEE CO., LTD.—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to William Moir & Lawrence Edmund Slade, 2, 3 and 4, Idol-lane, Eastcheap, liquidators.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, May 28.

BALM MILLS ESTATE CO., LTD.

Palermo Productions, Ltd.

Guidedoor Hinge Co., Ltd.

Tolhursts Cement Works, Ltd.

Rubnatic, Ltd.

Bickley & Chislehurst Swimming Bath Ltd.

Rodney Club, Ltd.

Brooks's Bar Picture Palace Co., Ltd.

Longsight Picture Palace Co., Ltd.

Robt. Ingham Clark & Co. (Australia), Ltd.

London Gazette.

Penarth Steam Laundry Co., Ltd.

T. B. Hogg & Co., Ltd.

Knight Templar Tug Co., Ltd.

Knight Errant Tug Co., Ltd.

o' Broindhead & Sons, Ltd.

Knight Prendor Tug Co., Ltd.

William Brown & Nephews, Ltd.

Patent Safety Label Co., Ltd.

Meunier & Co., Ltd.

Westminster Export & Construction Co., Ltd.

Edward Haynes, Ltd.

Colorado Mortgage & Investment Co., Ltd.

Durham Post Office Buildings Co., Ltd.

Leicester Temperance Hall Co., Ltd.

Robert Walker & Sons, Ltd.

Cleethorpes Switchback, Ltd.

Chorley Bleaching Co., Ltd.

Caversham Motors, Ltd.

John Dutton (Chelmsford), Ltd.

Little Wonder Battery Co., Ltd.

Hedman, Ltd.

TUESDAY, June 1.

Cleobury Mortimer Gas Co., Ltd.

Richard Kay & Brother, Ltd.

Darlington Teeth Institute, Ltd.

Argo Steam Fishing Co., Ltd.

Thos. Walker & Co. (Hull), Ltd.

W. Symons Martyn & Co., Ltd.

Blackwood Coffee Co., Ltd.

Nigerian Finance Syndicate, Ltd.

Wardwells, Ltd.

James Selwyn & Co., Ltd.

London Gazette.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

London Gazette.—FRIDAY, May 21

ALDOUS, GEORGE, West Merton, Essex, Mariner. June 23. Charles E. White, Colchester.

ALLAN, NATHANIEL, Boxed. July 3. Goody, Sons & Weatherall, Colchester.

BABER, PERCY HUTON, Notting Hill. June 21. G. H. Barber & Son, 13, St. Swithin's-lane.

BAXTER, MARIA, Carlisle. June 20. S. & H. S. Cartmell, Carlisle.

BEATTY, SOPHIA, Eastbourne. July 17. Charles Anthony Brown, 57, Gracechurch-st.

BEETLES, WALTER CHARLES, Matlock. July 4. Sole, Turner & Knight, 69, Aldermarybury.

BENSTED, CHARLES SAMUEL, Forest Hill, Dentist. July 2. Geo. Ernest Root, 7, New-st.

BENLIET, LOUIS MARIE PROPHET, Rhône, France, Silk Agent. June 28. Rivers & Milne, 8, Gracechurch-st.

BRETTINGHAM, CHARLES EDWARD SEPPINGS, Boscombe, Licentiate of Medicine. July 1. Woodcock, Ryland & Parker, 15, Bloomsbury-sq.

BROOKING, ELLEN FRANCES, Heywood, Norfolk. June 17. Harratt & Pollock, 6, Lincoln's-inn-fields.

BRUNTON, MARIA DE LA CARIDAD, Cochin, British India. June 28. Dowsons & Sankey, 16, Adam-st, Adelphi.

BRYETT, ROBERT, Guildford. June 12. Wells & Philpot, Guildford.

CARPENTER, WILLIAM, Hove. June 30. Letts Brothers, 8, Bartlett's-bldgs.

CARTED, FRANCES ELIZABETH, Emily, Weston-super-Mare. June 23. F. H. Bright & Son, Maldon, Essex.

CHAMBERS, MARY ELIZABETH, South Bank, Yorks. June 15. S. F. Thompson, Middlesbrough.

CHAMBERLIN, JAMES WILLIAM, Pangbourne. June 20. Brain & Brain, Reading.

COULSON, FRANCIS, Tredegar, Glam. May 29. Morgan, Bruce & Nicholas, Pontypridd.

CHASNEY, BENNETT, South Creake, Norfolk, Bootmaker. May 28. E. B. Loynes & Son, Wells, Norfolk.

DAVIS, WILLIAM SAMUEL EDMUND, Regent's Park-rd., Mineral Water Manufacturer

June 25. Campbell, Hooper & Todd, 30, Golden-sq.

DEE, HENRY, Wigton. July 6. Ackerley & Son, Wigton.

DOUGLAS, REVEREND DANIEL GREENHILL, Bexhill-on-Sea. June 24. Hayton, Simpson & Fisher, Cockermouth.

DOWDING, WALTER ERNEST, Ilford. June 30. Francis Miller & Steele, 6, Finsbury-sq.

FORSTER, THOMAS WATSON, North Shields, Joiner. June 21. Brown & Holliday, North Shields.

FROST, JOHN, Derby. June 18. W. Hollis Briggs, Derby.

GARNER, MARGARET, Helsby, Chester. June 21. Mason, Grierson & Martin, Liverpool.

GASCOIGNE, ELIZABETH, Seaton Sluice, Northumberland. June 16. Lynn & Rutherford, Blyth.

GEEN, THOMAS, Guithwaite, near Rotherham. July 1. Harrop & Harrop, Rotherham.

GREEN, HARRIET LEAH, Bath. July 13. W. T. Chesterman & Sons, Bath.

GREEN, JOHN, Ashbourne, Estate Agent. June 11. Jno. R. Gaufré, Fleetwood.

GUILDFORD, THOMAS ROWLAND, Harrow-on-the-Hill, Accountant. July 2. Allen & Son, Soho-sq.

HALL, ALEXANDER WILLIAM, Burton Abbey, Oxford. June 24. Walsh & Waltons, Oxford.

HARRIS, ANNIE MARIA MATTHEWS, Twyford. June 20. Brain & Brain, Reading.

HENKELL, JAMES EDWARD, Lampton, near Hounslow. June 30. Hogan & Hughes, Arthur-st.

HEWITT, MARY PRESTON, Cheltenham. July 7. Huntley, Son & Phillips, Tooley-st.

HIGGOT, HIRAM, New Mill, near Huddersfield, Licensed Victualler. June 30. Heap, Marshall & Heeley, Holmfirth.

HILLIARD, SUSANNAH ELIZABETH, Bexhill-on-Sea. June 20. Chas. A. Pead, Bexhill-on-Sea.

HOWARD, FRANCIS COOK, Fleetwood, Lancs., Tobacconist. June 11. Jno. R. Gaufré, Fleetwood.

KENDALL, JOHN, Scarborough. July 2. Turnbull & Sons, Scarborough.

KING, CHARLES HENRY, Purley. June 20. Indermaur & Brown, 22, Chancery-ls.

KIRKPATRICK, VINCENT, Sutton Coldfield. June 24. John N. & E. A. Cotterell, Walsall.

LLOYD, EDWARD, Billiter-av., Shipowner. July 2. Ince, Colt, Ince & Roscoe, Fenchurch-st.

MACNEAL, MARGARET, Poulton-le-Fylde, Lancs. June 24. C. C. & D. Forrester Addie, Fleetwood.

MARCHANT, FREDERICK WILLIAM, Canterbury, New Zealand. June 21. Theodosius Goddard & Co., 10, Servants' inn.

NICHOLS, JOSEPH JAMES, Belmont, in King's County, Ireland, Engineer. June 27.

MACKRELL, MATON, Godley & Quincey, 21, Cannon-st.

PARTRIDGE, EMMA, Harborne, Birmingham. June 19. James Hall-Wright, Birmingham.

PARRY, ROLAND HENRY, Torquay. June 15. J. Y. Holt, Brimsgrove.

PEACOCK, FRANCIS, Trimdon Grange, Durham, Farmer. June 24. J. W. Lodge, Sedgefield, co. Durham.

PERRY, HENRY, Tabard-st, Borough, Fishmonger. June 30. F. Duke & Son, 18 & 19, Ironmonger-lane.

PETTIGREW, ANN, Handsworth, Staffs. June 29. Edwin Jaques & Sons, Birmingham.

PURCHASE, ELIZABETH, Walsall. June 24. H. Lenton Lester, Walsall.

RANDALL, JONAS GEORGE, Over, Cambridge, Grocer. July 1. Day & Son, Saint Ives.

READ, MARY ANN, St. Albans. June 24. Kingsford, Dorman & Co., 23, Essex-st.

RITE, CESAR JEAN, Switzerland. June 25. Treherne, Higgins & Co., 7, Bloomsbury-sq.

RIDDLE, SIMON, Netheravon, Wilts. June 1. Dixon & Mason, Pewsey, Wilts.

RUSHBROOK, JOSHUA, Sutton Coldfield. July 1. Johnson & Co., Birmingham.

SPILMAN, JAMES, Snaith, York. June 30. W. T. Silvester, Goole.

SPICER, EMILY, Sanderstead. June 18. H. W. & S. Patey, 42, Finsbury-sq.

STRETTON, JOHN, Littleover, Derby. June 30. W. Hollis Briggs, Derby.

SWAN, ALFRED POULSON, Cobridge, Colour Manufacturer. June 24. Arthur Boulton, Burslem.

THOMPSON, ERNEST DUDLEY, Wrington. June 12. Ford, Harris & Ford, Southernhay.

WARD, FRANK, Coleby, Farmer. June 14. Ernest H. Godson, Sleaford.

WATER, KATE AMBROSE, Seaford. June 30. Monroe & Co., 70, Queen-st.

WOOLER, JAMES, Bolton-by-Bowland, York. June 17. J. H. Ramabottom, Clitheroe.

WEBB, LUCY, Southampton-row. June 28. Scadding & Bodkin, Gordon-sq.

WHITE, HENRY, Cricklewood. June 30. Alfred E. G. Copp, 11, Red Lion-sq.

WILLIAMS, JOHN PARRY, Exmouth. June 24. F. E. Metcalfe, Bristol.

WRIGHT, ELIZABETH, Faversham. June 20. Bird & Bird, 5, Gray's inn-sq.

WRIGHT, BERTHA EMILY, Feliztowe. June 25. Norton, Rose & Co., 37 Old Broad-st.

YATES, ANN, Porthill, Staffs. June 24. Arthur Boulton, Burslem.

London Gazette.—TUESDAY, May 25.

AMBROSE, JOHN GUY CLUTTON, Stanway, near Colchester. June 30. Elwes & Turner, Colchester.

BANISTER, HARRIET, Hadlow, Kent, Carpenter. June 30. Arthur J. Isard, 32, Finsbury-sq.

BARTLEY, HARDINGTON ARTHUR, Regent's Park, Managing Director. July 6.

MUNNS, MORGAN, Longden, Old Jewry.

BLACK, ALICE WELLESLEY, Stockland, Devon. June 30. Wilde, Moore, Wigston & Sapte, 21, College-hill.

THE LICENSES AND GENERAL INSURANCE CO., LTD.

CONDUCTING THE INSURANCE POOL for selected risks.

FIRE, BURGLARY, LOSS OF PROFIT, EMPLOYERS', FIDELITY, GLASS,

MOTOR, PUBLIC LIABILITY, etc., etc.

Non-Mutual except in respect of PROFITS which are distributed annually to the Policy Holders.

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Suitable Clauses for Insertion in Leases and Mortgages of Licensed Property settled by Counsel, will be sent on application.

For Further Information write: **VICTORIA EMBANKMENT** (next Temple Station), W.C.2.

June 5, 1920

CHARNEY, BENNISON, South Creaks, Bootmaker. May 26. E. B. Loynes & Son, Wells, Norfolk.

CHIGWELL, MARY IRENE, Hindhead. July 1. Walter J. Payne, 73, Basinghall-st.

COLGARL, Reverend DANIEL GREENHILL, Bexhill-on-Sea. June 24. Heyton, Simpson & Fisher, Cockerham.

FIRTH, JOHN WILLIAM, Rawcliffe, York. July 1. W. T. Silvester, Goole, Yorks.

FRANKLIN, JESSE, Tonbridge. June 30. Arthur J. Isard, 32, Finsbury-sq.

HALL, CATHERINE, Woolston, near Southampton. June 30. Paris, Smith & Randall, Southampton.

HALL, ALEXANDER WILLIAM, Barton Abbey, Oxford. June 24. Walsh & Walton, Oxford.

HANSON, HARRIET, Borrowash, Derby. July 1. W. Hollis Briggs, Derby.

HARRISON, GEORGE, Bridlington, York. June 1. West & Son, Bridlington.

HARROD, CHARLES EDWARD, Camberwell, Engineer. June 30. W. Moon, Kingston Hill, Surrey.

HODGSON, Reverend WILLIAM, Birmingham. June 24. Rowley, Chatwin & Emerson, Birmingham.

HUDSON, JAMES, Horforth, Leeds. July 1. G. D. Lumb, Leeds.

HULME, WILLIAM, Hollingwood, Lancs. Tripe Dresser. June 7. J. R. & L. G. Harttis-Jones, Oldham.

BROOKE-HUNT, MARY HARRIET LOUISA, Slough. June 24. Pensington & Son, 64, Lincoln's Inn-fields.

JOHNSON, WILHELM MARTIN, Bromley. June 20. Sturton & Sturton, 74, Great Tower-st.

JONES, JENKIN, Llanrhystyd. June 20. Smith, Davies & Jessop, Aberystwyth.

KNIGHT, EMILY, Plymouth. June 21. Shelly & Johns, Plymouth.

LAMB, ELIZABETH BATLIS, Plymouth. June 23. Shelly & Johns, Plymouth.

LAMBERT, LOFTUS, Oulton Broad, Suffolk. June 30. Holt & Taylor, Lowestoft.

LEADSON, ARCHIE GORDON, Oulton Broad. June 24. Holt & Taylor, Lowestoft.

LEWIS, ALBERT CHARLES, Dover, Builder. June 30. Mowll & Mowll, Dover.

LINLEY, MARY JANE, Sheffield. June 30. Rodgers & Co., Sheffield.

LODGE, ERNEST RICHARD, Hornefair, Birmingham, Licensed Victualler. July 5. Walter J. Rabnett, Birmingham.

MERRIMAN, FRANK, Knutsford, Chester. June 24. Hore, Pattisson and Bathurst, 42, Lincoln's Inn-fields.

PALTRIDGE, FREDERICK, Plymouth. June 21. Shelly & Johns, Plymouth.

PLATES, HANNAH MADELINE, Bristol. June 30. Abbot, Pope & Abbot, Bristol.

PARKER, EDWARD, Colchester. June 30. Elwes & Turner, Colchester.

RICE, JANE ELIZABETH, South Collingham. June 21. Hodgkinson & Beevor, Newark-on-Trent.

SHEARMAN, ELIZA WESTON, Upper Tooting. June 30. Golding, Hargrove & Golding, 99, Cannon-st.

SHEWELL, ALICE, St. Helens, Lancs. June 30. Barrow & Cook, St. Helens.

SKYE, FRANCIS WAKEFIELD RUSSELL, Maida-vale. June 30. Elwes & Turner, Colchester.

THOMAS, JOHN DOMON, Chicago, U.S.A. July 3. Colyer & Colyer, High Holborn.

TOOTH, FRANCIS, Hove. June 21. Nye & Clever, Brighton.

TRINGHAM, LLEWELYN WATKIN HOWELL, Flint. July 31. Hepworth & Co., Finsbury.

TURNER, HENRY GRIMBLE, Taunton. July 20. Surr & Co., 6, Laurence Pountney-Hill.

TURNER, AMELIA AMERY, Guildford. July 31. Hepworth & Co., Finsbury.

WALSH, EPHRAIM, Priory Rishborough, Bucks. June 30. R. S. Wood & Co., High Wycombe.

WATSON, WILLIAM, Nottingham, Farmer. June 21. Hodgkinson & Beevor, Newark-on-Trent.

WICKS, EMILY ALICE, Colchester. June 25. Thompson, Smith & Son, Colchester.

WILLIAMS, EVAN, Llangefni, Anglesey, Physician. June 24. Willm. Thornton Jones, Bangor.

WILSON, WILLIAM HENRY, Sheffield. June 5. J. W. Fenough, Sheffield.

SMITH-WINBY, JOHN, Walton-on-the-Hill. July 31. Parker, Garrett & Co., Cornhill.

WOOLLEY, HERMANN, Manchester. July 6. Dendy & Paterson, Manchester.

WRATISLAW, EDITH CATHERINE, Colchester. June 30. Elwes & Turner, Colchester.

Messrs. TROLLOPE have sold the freehold properties 12, 14, Wilfred-street, Westminster.

Messrs. TROLLOPE have purchased, on behalf of a client, the freehold properties Nos. 21, 22, 34, 35 and 36, Marsham-street, and 68, 70 and 72, Horseferry-road, Westminster, Messrs. Humbert & Flint acting for the vendors. The freehold of No. 29, Marsham-street has also just been disposed of by Messrs. Trollope.

Bankruptcy Notices.

London Gazette.—TUESDAY, May 21.

ADJUDICATIONS.

Amended Notice substituted for that published in the *London Gazette* of April 20.

FRIEDMANN, JOSEPH, Dalston, Leather Handle Maker. High Court. Pet. April 15. Ord. April 15.

ADJUDICATIONS ANNULLED.

PARLEY, THOMAS BERNARD, Tivets Hall, Norfolk. Nottingham. Adju. May 18, 1906. Annu. May 12, 1920.

REGAN, JOHN, Huddersfield, Carrier. Huddersfield. Adju. April 17, 1912. Annu. May 13, 1920.

London Gazette.—FRIDAY, May 21.

RECEIVING ORDERS.

BAUCON, CHARLES WILFRID, New Malden, Garage Clerk. Croydon. Pet. May 19. Ord. May 19.

CARVON, GOURNEY E., Shoreham, Dentist. Brighton. Pet. April 29. Ord. May 18.

COLLIER, HENRY NUNAN, Regent-st. High Court. Pet. April 21. Ord. May 18.

DAVIES, WILLIAM, Glamorgan. Licensed Victualler. Cardiff. Pet. May 18. Ord. May 18.

ERDMAN, M., & SON, Rollins-st. Timber Merchants. Pet. May 11. Ord. May 18.

HENRY, REGINALD L., St. John's Wood Park, Motor Agent. Pet. Jan. 30. Ord. May 19.

HOBBS, ALFRED OSWALD, Ilford, Essex, Motor Engineer. Chelmsford. Pet. April 30. Ord. May 19.

JONES, GEORGE, Islington. High Court. Pet. March 5. Ord. May 19.

KRITZ, ABRAHAM, Walworth-rd., Wholesale Clothier. High Court. Pet. March 26. Ord. May 19.

MORRIS, FREDERICK, Salford, Pianoforte Tuner. Salford. Pet. May 18. Ord. May 18.

PETLEY, WALTER, WILLIAM, Mildenhall, Suffolk, Fishmonger. Bury St. Edmunds. Pet. May 17. Ord. May 17.

RUSSELL, JAMES, Chiswick, Brentford. Pet. April 7. Ord. May 18.

SWINDELL, GEORGE, Crookes, Sheffield, Puddler. Sheffield. Pet. May 18. Ord. May 18.

TURNER, FREDRICK WHALLEY, Manchester. Salford. Pet. May 14. Ord. May 14.

WILSON, JAMES HENRY, Wisbech, Grocer. King's Lynn. Pet. May 18. Ord. May 18.

FIRST MEETINGS.

COLLIER, HENRY NUNAN, Regent-st. June 1 at 11. Bankruptcy-bdgs., Carey-st.

DEAN, MINNIE, Wallasey, Widow. May 26 at 11.30. Off. Rec., Union Marine-bdgs., 11, Dale-st., Liverpool.

ERDMAN, M., & SON, Rollins-st. Timber Merchants. June 1 at 12. Bankruptcy-bdgs., Carey-st.

GIBSON, SILLS KEITH, Brighton, Merchant. May 28 at 2.30. Off. Rec., 12a, Marlborough-pl., Brighton.

HALE, THOMAS, Woking, Clock Repaire. May 28 at 11. 132, York-rd., Westminster Bridge-rd.

HENRY, REGINALD L., St. John's Wood Park, Motor Agent. June 1 at 12. Bankruptcy-bdgs., Carey-st.

JONES, GEORGE, Islington. June 3 at 11. Bankruptcy-bdgs., Carey-st.

KRITZ, ABRAHAM, Walworth-rd., Wholesale Clothier. June 3 at 12. Bankruptcy-bdgs., Carey-st.

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By order of the Board,

E. COLQUHOUN,
Actuary and Manager.

June, 1920.

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